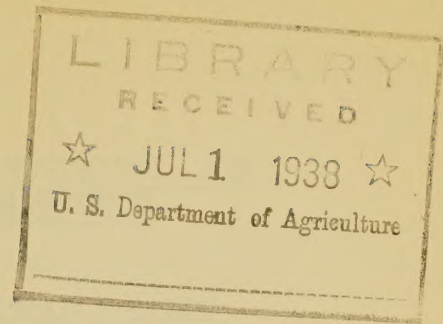


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UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

SOUTHERN DIVISION

STATE OFFICE PROCEDURE FOR THE DISPOSITION OF  
ADJUSTMENT APPLICATIONS, UNDELIVERED CHECKS,  
LOST CHECKS, AND REFUNDS OF GRANT PAYMENTS  
UNDER THE AGRICULTURAL CONSERVATION PROGRAM

11/11/11

THE  
LIBRARY OF THE  
MUSEUM OF NATURAL HISTORY  
AND  
ZOOLOGY  
OF THE  
SMITHSONIAN INSTITUTION  
WASHINGTON, D. C.

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PART I. GENERAL NATURE OF THE DUTIES, FUNCTIONS, AND  
RESPONSIBILITIES OF THE CLEARANCE UNIT

A. DESIGNATION OF A CLEARANCE UNIT AND A REMITTANCE CLERK

1. There shall be established a Clearance Unit, in keeping with the requirements of each State Office, under the supervision of an employee, hereinafter referred to as the Remittance Clerk, who may be bonded at the discretion of the State Office for the faithful performance of his duties.

2. The Clearance Unit shall perform the following functions:

a. Administratively examine Applications for Payment pursuant to the Agricultural Conservation Program (hereinafter referred to as "applications") and related documents in cases where questions have arisen with respect to payments issued thereunder and to maintain any records which may be necessary in connection therewith.

b. Receive checks, drafts, money orders, and other remittances in connection with refunds of Grant Payments for the purpose of examining, indorsing, and scheduling the same for collection and deposit to the credit of the appropriation or fund to which they pertain.

c. Maintain records in connection with Treasury checks issued under applications and remaining undelivered for any reasons.

d. Schedule Treasury checks for cancelation in cases where the amount thereof is not due the payee or his estate or which otherwise have been erroneously issued and are not properly payable.

e. Prepare vouchers and schedules for the payment of amounts which are due applicants seeking adjustments in payments previously certified, or for the return of excess remittances.

B. PREPARATION OF A MONTHLY REPORT

1. At the close of the month the Disbursing Officer will summarize on Standard Form No. 1045, "Summary of Collections", the schedules of collections received from the State office and note thereon any uncollectible checks returned during that month. The original and four copies of Standard Form No. 1045 will be forwarded to the State office. The Remittance Clerk, the State Accountant, and the Certifying Officer shall examine the Standard Form No. 1045 to verify the fact that their records are in agreement with those of the Disbursing Office and distribute the copies thereof as follows;



a. The Certifying Officer shall sign the original and four copies, inserting thereon his title and the date of his signature.

b. The original and one copy shall be returned to the Disbursing Office.

c. One copy shall be forwarded to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

d. One copy shall be filed by the State Accountant.

e. One copy shall be filed in the Clearance Unit in the folder containing the schedules covered thereby.<sup>1/</sup>

2. At the close of each month the Remittance Clerk shall prepare a statement of the work performed by the Clearance Unit to be submitted by the Administrative Officer in Charge to the Director of the Southern Division (hereinafter referred to as "Director"). The report should show the number of cases received, sent forward for settlement, settled, and on hand by the following types of cases:

a. The number of undelivered checks, differentiating between those returned by reason of the death or incompetence of the payee and those returned for other reasons.

b. The number of adjustment applications.

c. The number of refunds received.

d. The number of checks canceled, differentiating between those canceled by the Disbursing Office and those canceled by the Records Division, Check Section, General Accounting Office.

PART II. GENERAL PROCEDURE TO BE FOLLOWED WHERE TREASURY CHECK IS NOT DELIVERED

A. RETURN TO DISBURSING OFFICE

1. If any Treasury check issued pursuant to an application cannot be delivered to the payee by the Treasurer of the County Agricultural Conservation Association (hereinafter referred to as "Association Treasurer") by reason of the death, incompetency, or disappearance of

<sup>1/</sup> See Part III, Section A, paragraph 7i., infra.



the payee or for the reason that the amount of the check is not due the payee or his estate, or for other reasons, the check shall be returned by the Association Treasurer to the Disbursing Office from which issued in accordance with instructions contained in the transmittal letter, Treasury Department, Division of Disbursements, Form No. 1721 and in ACP Letter No. 24, issued December 7, 1937, by Mr. G. F. Allen, Chief Disbursing Officer.

2. The State office shall be notified by the Association Treasurer of each check returned to the Disbursing Office. A separate letter to the State office shall be prepared with respect to each returned check setting forth the check number, the name of the payee, the date and amount thereof, the serial number of the application under which the check was drawn, the administrative number of the voucher on which the check is listed, and the reason for returning the check. Any forms or statements which may be required by the circumstances causing the return of the check should accompany the letter of notice to the State office. If the forms or statements cannot be secured immediately, an explanation of the reasons therefor should be incorporated in the letter.

B. NOTICE TO STATE OFFICE FROM DISBURSING OFFICE

1. An original and three copies of Treasury Form No. 1664-A (Revised), "Memorandum of Returned Check", will be forwarded to the State office when a Treasury check is returned to the Disbursing Office by the Association Treasurer. The copy of Treasury Form No. M-66, "Check Drawn to the Order of Deceased Employee", will not be forwarded for cases wherein the payee has died as was the case in connection with payments under the 1936 Agricultural Conservation Program. Notice of the return of a check in cases where the payee is deceased will also be shown on Treasury Form No. 1664-A (Revised).

2. Any information or documents such as Letters of Administration, Standard Forms No. 1055, etc., received from the county office by the Disbursing Office in contravention of the instructions contained in Section A, of this Part II, will be transmitted to the State office together with Treasury Form No. 1664-A (Revised), if the payee is deceased, or because of the legally adjudged incompetence or alleged incompetence of the payee. As a matter of procedure, the Disbursing Office will not attach to Treasury Forms No. 1664-A (Revised) the letters of explanation received in connection with checks returned for other reasons.

3. The Disbursing Office will not notify the State office when a check is returned because it was not drawn to the person in the amount listed on the voucher since no action in connection therewith is required to be taken by the State office.

4. The State and county code number and the application ser-



ial number should be entered at once upon the original and all copies of Treasury Form No. 1664-A (Revised).

5. An original and two copies<sup>2/</sup> of Form ACP-28, "Official Receipt", and one copy of Form ACP-28A, "Notice to Remitter", should be prepared<sup>3/</sup> and distributed by the Remittance Clerk immediately after the receipt of Treasury Forms No. 1664-A (Revised) as follows:

a. Enter the name of the Association Treasurer after the words "Name of Remitter".

b. Enter the address of the Association Treasurer in the spaces provided after the words "Street or Box Number", "Post Office", and "State".

c. Enter the name of the payee of the returned check after the words "Applicant's Name".

d. Enter the abbreviation "Tr.Ch" after the words "Nature of Remittance".

e. Make no entry after the words "Payable to", "Schedule No. of Standard Form No. 1044, Rev.", "D. O. Voucher No.", and "Date".

f. Enter the State and county code and serial numbers of the related application in the spaces provided after the words "State and County Code No." and "Serial No."

g. Enter the date of the returned check after the words "Date of Remittance".

h. Enter the check number after the words "Remittance Number".

i. Enter the amount of the check after the words "Amount \$".

j. The Administrative Officer in Charge should sign Form ACP-28A and it should be forwarded to the Association Treasurer as his receipt.

<sup>2/</sup> If the returned check represents a payment under the 1937 Agricultural Conservation Program involving County Association Expense deductions and the check is to be canceled, an additional copy of Form ACP-28 should be prepared. See also Part V, Section A, paragraphs 3e.(1) and 3i., infra.

<sup>3/</sup> This should be done in a simultaneous operation on the typewriter, making Form ACP-28A the second copy.



k. The original and two copies<sup>4/</sup> of Form ACP-28 should be placed in the case file pending settlement of the case.

C. FILES FOR TREASURY FORMS NO. 1664-A (REVISED)

1. The original and two copies of Treasury Forms No. 1664-A (Revised), issued by the Disbursing Office in connection with checks returned for reason other than the death or incompetence of the payee should be placed in a separate file by the Remittance Clerk, pending settlement of the account, with regard to the month in which the check was issued. Treasury Forms No. 1664-A (Revised) prepared with respect to checks issued within the same month should be filed in a series and given a file serial designation which should be the month in which the check was issued followed by the date ninety calendar days succeeding the first day of the month immediately following the month in which the check was issued, e.g., Treasury Forms No. 1664-A (Revised) for checks issued in December, 1937, should be filed in a series designated by "Issued December 1937 - To General Accounting Office April 1, 1938". The last date is the day on which the check represented thereby will be forwarded to the General Accounting Office by the Disbursing Office. The several file series should be kept, beginning with the earliest designation, in chronological order. Treasury Forms No. 1664-A (Revised) should be filed within the several series, alphabetically by the payees' names. <sup>5/</sup>

2. One copy of Treasury Form No. 1664-A (Revised) should be securely attached to the case file upon receipt from the Disbursing Office.

3. The action "Held - Whereabouts Unknown" is to be indicated only when a subsequent request is received from the Disbursing Office as to the disposition to be made of the check in which event

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<sup>4/</sup> See Part III, Section A, paragraph 5 infra.

<sup>5/</sup> A file of this nature is essential in view of the facts that:

(1) the procedure to be followed in the settlement of any case will be dependent, in part, upon the location of the check, i.e., whether held by the Disbursing Office or the General Accounting Office, at the time settlement is attempted; (2) it will serve as a basis at all times to determine cases which require particular attention if settlement is to be completed prior to the time the checks are required to be transmitted to the General Accounting Office; (3) the Disbursing Office may, upon a request from the State Office, withhold the delivery of a check to the General Accounting Office in instances where settlement of the case will be completed shortly after the ninety day period. It may be well to ascertain from the Disbursing Office the location of a check when settlement is to be made shortly after the expiration of the ninety day period.



the State office will return but one copy of Treasury Form 1664-A (Revised) properly executed.<sup>6/</sup>

4. The original and two copies of Treasury Forms 1664-A (Revised) received in connection with cases wherein the payee of the returned check is deceased or incompetent should be placed in a separate file alphabetically by payees' names. One copy of Treasury Form 1664-A (Revised) should be firmly attached to the case file.

5. If it is determined that the check is to be canceled, one copy of Treasury Form 1664-A (Revised) should be returned to the Disbursing Office, which copy shall be signed by the Administrative Officer in Charge. This copy shall be attached to Standard Form No. 1044, Revised, altered to be a schedule of canceled checks (See Part V hereof). The remaining copies should be placed in the folder containing documents or papers relative to any claim for the proceeds of the canceled check.

PART III. GENERAL PROCEDURE TO BE FOLLOWED WHERE REMITTANCES OTHER THAN TREASURY CHECKS ARE RECEIVED.

A. RECEIPT OF REMITTANCES IN CONNECTION WITH APPLICATIONS

1. All remittances received in the State office in the form of post office money orders, certified checks, bank drafts, bank cashier's checks, etc., in connection with an application should be routed to the Remittance Clerk together with the related correspondence and documents.

2. All remittances shall be disposed of within the day received.

3. Every remittance should<sup>7/</sup> be examined to determine that it may be negotiated by the Disbursing Officer. A remittance which is negotiable must be properly dated, drawn payable to the order of the "Treasurer of the United States" or in a manner to permit endorsement to that official<sup>8/</sup> signed, and must show an exact agreement between the amount as expressed in figures and the written amount. If it is not negotiable, it should be returned to the drawer of the remittance through the county office accompanied by a letter in which the reasons that the remittance is not negotiable are set forth and requesting that an acceptable remittance be secured.

<sup>6/</sup> If such action has been taken, only the original (initialed) and one copy (signed) need be returned to the Disbursing Office in making final disposition of the check in accordance with Part VII, Section B, paragraph 2 hereof.

<sup>7/</sup> Cash may be accepted in lieu of remittances in the form of money orders, cashier's checks, etc., and scheduled for collection as hereinabove provided as a cash item. Postage stamps received as remittances must be converted into cash. The practice of making a refund in the form of either cash or postage stamps should be discouraged.

<sup>8/</sup> See Section B, paragraph 2, infra.



4. A receipt number for each remittance which may be negotiated should be assigned by the Remittance Clerk beginning with the number next succeeding the one last assigned to a remittance pursuant to Section III, Part A, paragraph 4 of SRC-2 and continuing thereafter in numerical sequence without regard to the accounts to be credited or fiscal years.

5. An original and two copies of Form ACP-28<sup>9</sup>/ and one copy of Form ACP-28A should be prepared and distributed after a receipt number has been assigned as follows:

a. Enter the name of the person who forwarded the remittance to the State office after the word "Remitter".

b. Enter the address of the person who forwarded the remittance after the words "Street or Box Number", "Post Office", and "State".

c. Enter the name of the applicant for whom the refund was made after the words "Applicant's Name".

d. Enter the nature of the remittance after the words "Nature of Remittance".

e. Enter the name of the person to whose order the remittance is drawn after the words "Payable to".

f. Enter the schedule number of the Standard Form No. 1044, Revised, upon which the remittance is scheduled for collection<sup>10</sup>/ after the words "Schedule No. of Standard Form No. 1044, Rev."

g. Enter the Disbursing Office Voucher number under which the refunded payment was originally certified after the words "D. O. Voucher No."

h. Enter the date on which the refunded payment was made as shown on the Schedule of Disbursements after the word "Date".

i. Enter the receipt number after the words "Receipt No."

j. Enter the State and county code and application serial numbers with respect to which the refund is made in the spaces after the words "State and County Code No." and "Serial No."

<sup>9</sup>/ If the refund represents a payment under the 1937 Agricultural Conservation Program involving county association expense deductions, an additional copy of Form ACP-28 should be prepared.

<sup>10</sup>/ See paragraphs 6b. and 8a., infra.



k. Enter the date of the remittance after the words "Date of Remittance".

l. Enter the serial number of the remittance after the words "Remittance Number".

m. Enter the amount of the remittance after the words "Amount \$".

n. Enter the symbol number of the appropriation or special deposits account to be credited after the words "Fund Credited".

o. A concise statement of the action taken or proposed to be taken in connection with the refund and the reason for scheduling the remittance to the particular appropriation or to the special deposits account should be made in the blank space beneath the words "Action Taken". This statement should not be made on Form ACP-28A. If the remittance represents a refund of a payment made pursuant to the 1937 Agricultural Conservation Program involving County Association Expense deductions, the statement should show the expense deductions previously charged under the application, the correct amount of county association expense which should have been charged, and the adjustment which must be made. The amount of the adjustment shall be entered in the statement as follows: "Decrease deduction \$ \_\_\_\_\_."

p. The Administrative Officer in Charge should sign all copies of Form ACP-28 and Form ACP-28A and Form ACP-28A should be forwarded to the remitter as his receipt.

6. If the appropriation to which the remittance pertains has been determined and the remittance is in the exact amount or not in excess of the exact amount, due as a refund, the remittance shall be indorsed<sup>11/</sup> and scheduled for collection and deposit by preparing an original and seven copies of Standard Form 1044, Revised, "Schedule of Collections", as follows:

a. Enter the State and county code numbers in the space above the title.

b. Enter the schedule number which shall be the number next succeeding the last number in the 2000 series assigned to schedules of collections pursuant to Section VI, Part A, paragraph 1 (b) of SRC-2, preceded by the letters "SRC", for the first schedule, and continue thereafter in numerical sequence until the end of the fiscal year; this number to be entered on each sheet of the schedule.

<sup>11/</sup> See Section B, infra.



c. Enter the sheet number which shall be 1, if there is only one sheet; or 1 of 2 sheets, 2 of 2 sheets, etc., if the schedule consists of two or more sheets.

d. Enter the word "Agriculture" over the words "(Department or Establishment)".

e. Enter the letters "A. A. A." followed by the name of the State in which the State office is located and the words "State office" over the words "(Bureau or Office)".

f. Enter "G. F. Allen, Chief Disbursing Officer" after the words "Received by".

g. Enter the name of the city and State in which the Regional Disbursing Office is located after the words "at".

h. Enter the month and year in which the schedule is expected to be taken up by the Disbursing Officer after the word "Period".

i. Enter the symbol number furnished by the Disbursing Officer for this purpose after the words "D. O. Symbol No."

j. Enter the date the remittance was received in the column entitled "Date Received."

k. Enter the receipt number 12/ in the column entitled "Receipt Number".

l. Enter in the column entitled "Name of Remitter" the name and address of the bank upon which the cashier's check, draft, etc., was drawn, e.g., First National Bank, Atlanta, Georgia; in the case of a postal money order, enter "U.S.P.M.O." followed by the name and address of the issuing post office; and, in case of a personal check, the name and address of the drawer followed by the name and address of the bank. The date and the serial number of each remittance should be entered directly beneath the name and address. When cash refunds are received, the name and address of the person making the refund and the words "Cash Item" should be entered.

m. A concise statement of the purpose for which the refund was made should be entered in the column entitled "Detailed Description Of Purpose For Which Collections Were Received", including therein the name of the applicant; the serial number of the application under which the refunded payment was made; the "Disbursing Officer's Voucher No." under which the refunded payment was scheduled; and the number of the check representing the refunded payment as it appears in the voucher.

n. The amount of the remittance should be entered in column entitled "Amount". 13/

o. Enter the symbol and title of the appropriation to be credited in the column entitled "Fund to be Credited"; this symbol and title of the appropriation is not required to be entered for each item listed.

p. Enter the total amount of the check(s) in the space provided in the fifth column after the word "Total"; this total is to be entered only on the last sheet when the schedule consists of more than one sheet.

q. The date the schedule is forwarded to the Disbursing Office and the signature and title of the Officer in Charge should be entered in the lower right corner (the lower left corner is for the use of the Disbursing Office); these entries are to be made only on the last sheet when the schedule consists of more than one sheet.

r. When a schedule consists of more than one sheet, the sheets comprising each of the eight sets should be firmly stapled together.

7. Standard Form No. 1044, Revised, when used as a schedule of collections, should be distributed as follows:

a. Forward the original and three copies to the Disbursing Office together with the checks, drafts, or money orders covered thereby. If mailing is required the material should be registered. One of such copies must be stamped "Forward to Records and Accounts Section, A. A. A., Washington, D. C.".

b. Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.

13/ When checks, drafts, and money orders are scheduled on the same Standard Form No. 1044, Revised, they should be grouped by types and a sub-total for each type entered in the column entitled "Amount".



c. Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C., accompanied by one copy of Form ACP-28.

d. File two copies numerically in a pending file.

e. The Disbursing Office, after a period of approximately forty-eight hours from the time the schedule is received, will return one copy, accompanied by "Certificate of Deposit, Form 1 (Revised)" Treasury Department, Division of Bookkeeping and Warrants, to the State office.

f. The information shown in the lower left corner of the copy returned from the Disbursing Office should be transcribed upon the file copies after verifying the collection of scheduled items and the certificate of deposit number and the date thereof should be inserted in the spaces provided on Form ACP-28.

g. Forward the copy returned from the Disbursing Office, accompanied by the Certificate of Deposit and one copy of Form ACP-28, to the State Accountant.

h. Forward one copy of the schedule showing the information transcribed thereon in accordance with subparagraph f. of this paragraph 7, to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

i. One copy should be filed numerically in the Clearance Unit in separate folders by the month and year in which the schedules were stamped as received by the Disbursing Office.

j. If the remittance was received in connection with a payment under the 1937 Agricultural Conservation Program involving a County Association Expense deduction, a copy of Form ACP-28 should be forwarded to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.

8. When a check, draft, or money order has been received and it is not possible to determine immediately that the remittance is in the exact amount, or not in excess of the exact amount, due as a refund or the appropriation to which the remittance pertains is not known, the remittance shall be deposited to the credit of the special deposits account by preparing Standard Form No. 1044, Revised, in accordance with the procedure outlined in paragraph 6 of this Part A, except that:

a. The schedule number shall be the number next

succeeding the last number in the 5000 series assigned schedules of collections to the credit of special deposits account pursuant to Section VI, Part B, paragraph 1 of SRC-2, preceded by the letters "SRC", for the first schedule, and continue thereafter in numerical sequence for schedules of similar remittances until the end of the fiscal year.

b. The symbol number and title of the special deposits account to be entered in the column entitled, "Fund to be Credited" reads as follows: "03.37-Special Deposits -66.2-195 Suspense, AAA, Conservation Program".

c. Remittances which are to be covered into the special deposits account shall not be scheduled on a Standard Form No. 1044, Revised, listing remittance to be credited to another appropriation or account.

9. The distribution of Standard Form No. 1044, Revised, prepared with respect to checks, drafts, and money orders to be taken up in the special deposits account will be the same as that prescribed in Part A, paragraph 3 of this Part III, with the exception that the copy of Form ACP-28 which is to be transmitted to the State Accountant and the copy thereof which is to be forwarded to the Records and Accounts Section<sup>14/</sup> should be kept by the Remittance Clerk pending final disposition of the collections.

10. Remittances received from different counties should be listed on different schedules but all of the remittances from one county may be listed on one schedule provided that not more than five sheets are required. All of the remittances which are to be credited to the same appropriation may be scheduled on the same Standard Form No. 1044, Revised, but remittances to be covered into different appropriations should not be scheduled on the same Standard Form No. 1044, Revised.

11. Any check, draft, or money order received by the Disbursing Officer rather than the State office will be placed in the special deposits account by the Disbursing Office by scheduling the item on Standard Form No. 1044, Revised. One copy of Standard Form No. 1044, Revised, will be forwarded to the State Office. The Remittance Clerk should prepare two copies of the Standard Form No. 1044, Revised, received from the Disbursing Office and forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C., and retain the other copy in his file.<sup>15/</sup> The copy transmitted to the State

<sup>14/</sup> See paragraph 7 j., supra and Part IV, Section A, paragraph 3 j., infra  
<sup>15/</sup> See Section A, paragraph 7 i., supra.



office from the Disbursing Office should be forwarded to the State Accountant. There shall be entered on the Standard Form No. 1044, Revised, and on each copy thereof, above the number, if any, assigned by the Disbursing Office, the next consecutive number to be assigned to schedules of collections to the credit of the special deposits account. The copy kept by the Remittance Clerk shall be filed by the State office serial number. The schedule shall thereafter be referred to by reference to the number assigned by the Disbursing Office and by the number assigned by the State Office.

12. Prepare Forms ACP-28 and ACP-28A in the manner prescribed. 15a/.

B. ENDORSEMENT OF CHECKS FOR DEPOSIT

1. All remittances drawn payable to the order of the "Treasurer of the United States" must be restrictively indorsed before they are scheduled for payment by the Remittance Clerk immediately following the receipt thereof by means of a rubber stamp reading as follows:

Pay to the order of  
The Treasurer of the United States  
Division of Disbursement, Treasury Department  
Southern Division, A.A.A., U. S. Department of Agriculture

\_\_\_\_\_  
(location)

2. Any checks, drafts, or money orders drawn payable to "Southern Division", "Agricultural Adjustment Administration", "Department of Agriculture", or in a similar impersonal manner may (if otherwise negotiable) be accepted and indorsed by rubber stamp in the manner indicated in paragraph 1 of this Section B. Checks, drafts, or money orders drawn payable to some person other than the Treasurer of the United States, must first be indorsed "Pay to the order of the Treasurer of the United States" over the signature (and title) of the payee named therein, or by some person by him duly authorized through a Power of Attorney to indorse for him and on his behalf. In view of the difficulty and inconvenience incident to securing the indorsement which renders the instrument payable to the Treasurer of the United States, particularly in cases wherein the check is drawn payable to "Secretary of Agriculture" or to "Henry A. Wallace, Secretary of Agriculture" or to some other official not located in the State office, the remittance should be returned to the remitter with a request that it be drawn in a manner which will permit the rubber stamp indorsement referred to in paragraph 1 of this Section B.

C. UNCOLLECTIBLE CHECKS

1. An uncollectible check; i.e., a bad check or a check which is not honored at par, will be returned by the Disbursing Office to the State office accompanied by two copies of Standard Form No. 1044, Revised, with the title thereof altered to read "Schedule of Uncollectible checks". The Remittance Clerk and Officer in Charge should immediately sign one copy to indicate the receipt of the check(s) described therein and return the copy to the Disbursing Office.

2. The Remittance Clerk should prepare an original and three copies of Form ACP-24, "Debit Voucher for Uncollectible check(s) Returned", as follows:

a. Enter the name of the office to which the particular copy, or copies, are to be forwarded after the word "To". Form ACP-24 shall be prepared so that (1) one copy will be forwarded to the State Accountant; (2) two copies may be forwarded to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.; and (3) one copy may be kept in the Clearance Unit filed numerically.

b. Enter after the word "No." appearing in the upper right corner the number next succeeding the last one assigned pursuant to Section VI, Part C, paragraph 2(b) of SRC-2, preceded by the letters "SRC" for the first Form ACP-24 prepared and continue thereafter in numerical sequence until the end of the fiscal year.

c. Enter the current date after the word "Date" appearing in the upper right corner.

d. Enter the name of the State after the word "From" and enter the word "Southern" after the words "State office".

e. Enter the description of the check(s) in the manner indicated. 16/

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16/ If more than two checks listed on the same schedule of collections were returned as uncollectible, the words "See other side" should be inserted in the space provided for the description of the checks and the complete description of the checks entered on the reverse side of Form ACP-24. The reasons for the return of each check will be taken from the Standard Form No. 1044, Revised, as altered to be a schedule of uncollectible checks.



f. Enter the "Schedule No." and date "Forwarded" from the Standard Form No. 1044, Revised, upon which the check was scheduled for collection.

g. Enter the symbol number of the appropriation or the special deposits account after the word "Symbol".

h. Enter the total amount of the checks returned as uncollectible after the word "amount".

i. Enter the total amount 17/ of the remittances scheduled on Standard Form No. 1044, Revised, upon which the check was scheduled for collection, in the blank space after the words "Deleted from schedule, which has been reduced in total from".

j. Enter the amount which remains after the total amount of the uncollectible checks is deducted from the total of the remittances scheduled on Standard Form No. 1044, Revised, upon which they were originally scheduled, in the blank space between the word "to" and the words "by the Division of Disbursements, Treasury Department".

k. If an effort is being made to collect the items returned as uncollectible there should be inserted beneath the printed matter of Form ACP-24 on the copies which are to be forwarded to the Office of Budget and Finance a statement: "An acceptable remittance is being secured". In the event no effort will be made to secure an acceptable remittance, there should be inserted a statement to the effect that "no remittance will be secured to replace the uncollectible item" and give the reasons therefor.

l. The Remittance Clerk should initial and the Officer in Charge should sign each copy of Form ACP-24.

m. Form ACP-24 should be forwarded to the offices as indicated in sub-paragraph a. of this paragraph 2.

3. The copy of Standard Form No. 1044, Revised, as altered to be a Schedule of Uncollectible Checks, which is kept by the Remittance Clerk, should be attached to the original schedule of collections to which it pertains. The total of the schedule of collections should be lined out and the original total of the schedule less the total amount



of the uncollectible checks should be entered in lieu thereof and the entry initialed and dated by the Remittance Clerk. This corrected total should agree with the amount entered on Form ACP-24 in accordance with sub-paragraph j., paragraph 2 of this Section C. Enter the words "See attached schedule", opposite the entry for the uncollectible check on the schedule of collections.

4. The drawer of the check should be notified of the return of his check and of the reasons therefor by forwarding the check to him through the county office and the drawer of the check should be requested to make an acceptable remittance in the amount due if the account of the applicant for whom the remittance was received has not otherwise been settled.

5. A remittance replacing one previously returned as being uncollectible should be examined and listed on a new schedule for collection as provided in Section A, either in paragraph 6 or paragraph 8, of this Part III with the exception that a notation shall be made in the body of the new Standard Form No. 1044, Revised, that this check represents the recovery of the amount of the uncollectible check previously scheduled under Receipt No. \_\_\_\_\_, Schedule No. \_\_\_\_\_, Form ACP-24 No. \_\_\_\_\_.

PART IV. PROCEDURE TO BE FOLLOWED IN TRANSFERRING FUNDS  
FROM THE SPECIAL DEPOSITS TO THE AGRICULTURAL  
CONSERVATION APPROPRIATION AND REFUNDING RE-  
MITTANCES

A. WHERE REMITTANCE IS CORRECT AMOUNT DUE

1. When an examination of the case indicates that a check, draft, or money order which was scheduled for collection to the credit of the special deposits account 18/ is the amount, or not in excess of the amount due as a refund under an application, prepare an original and eight copies of Standard Form No. 1046, Revised, "Schedule of Transfers - Special Deposits", as follows:

a. Enter the State and county code numbers in the space above the title.

b. Enter the schedule number which shall be the number next succeeding the last one assigned pursuant to Section VII, Part A, paragraph 1(b) of SRC-2, preceded by the letters "SRC", for the first schedule, and continue thereafter in numerical sequence until the end of the fiscal year; this number is to be entered upon each sheet of the schedule.

18/ See Part III, Section A, paragraph 8, supra.



c. Enter the sheet numbers which shall be 1, if there is only one sheet; 1 of 2 sheets, 2 of 2 sheets, etc., if the schedule consists of two or more sheets.

d. Enter the word "Agriculture" over the words "(Department or Establishment)".

e. Enter the letters "A.A.A." followed by the name of the state in which the State office is located followed by the words "State Office" over the words "(Bureau or Office)".

f. Enter "G. F. Allen, Chief Disbursing Officer" after the words "Made by".

g. Enter the name of the city and State in which the Disbursing Office is located over the word "(Station)".

h. Enter the month and year current at the time the schedule is expected to be taken up by the Disbursing Office after the word "Period".

i. Enter the symbol number furnished by the Disbursing Officer for this purpose after the words "D. O. Symbol No."

j. Enter the date the remittance was received in the column entitled "Date Received".

k. Enter the remittance number 19/ in the column entitled "Receipt Number".

l. Enter the name and address of the bank or post office in the case of a check, draft, or money order, or if a personal check, the name and address of the drawer and of the bank upon which drawn in the column entitled "Name of Remitter". Enter the date and serial number of each remittance beneath the name and address of the remitter. If the refund is made in cash, enter the name and address of the person making the refund and the words "Cash Item".

m. A concise statement of the purpose for which the refund was made, including the name of the person to whom the refunded payment was made, the application serial

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19/ See Part III, Section A, paragraph 4, supra.

number, the "Disbursing Officer's Voucher No." under which the refunded payment was scheduled, and the number of the check representing the former payment as it appears from the voucher should be entered in the column entitled "Detailed Description of Purpose for which Collections were Received".20/

n. Enter the amount of the refund which is being transferred from the special deposits account to the appropriation, in the column entitled "Amount to be Transferred to Regular Account".

o. Enter the symbol and title of the appropriation to be credited in the column entitled "Fund to be Credited"; this symbol and title of the appropriation is not required to be entered for each item listed unless the various items are to be credited to different appropriations.

p. Enter the total amount of the items to be transferred in the fifth column after the word "Total"; this total is to be entered only on the last sheet when the schedule consists of more than one sheet.

q. The signature of the Certifying Officer should be entered in the space above the words "(Signature of Approving Officer)" and his title is to be entered after the word "Title" in the lower right corner; these entries are to be made only on the last sheet when the schedule consists of more than one sheet.

r. When a schedule consists of more than one sheet, the sheets comprising each of the nine sets should be firmly stapled together.

2. Transfers of amounts received as refunds from different counties should be listed on different schedules but all of the transfers of refunds from a county may be listed on one schedule provided that not more than five sheets are required. Refunds transferred from the special deposits account to different appropriations should not be scheduled on the same Standard Form No. 1046, Revised.

3. Standard Form No. 1046, Revised, should be distributed as follows:

20/ The entries required in sub-paragraphs j., k., l., and n. of paragraph 1, Section A, Part IV, should agree with the corresponding entries appearing on the Standard Form No. 1044, Revised, on which the items were scheduled for collection.



a. Forward the original and three copies to the Disbursing Office. One of these copies must be stamped "Forward to Records and Accounts Section, Agricultural Adjustment Administration, Washington, D.C."

b. Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.

c. Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.

d. File two copies numerically in a pending file.

e. The Disbursing Office, after a period of approximately forty-eight hours from the time the schedule is received, will return one copy, together with a certificate of deposit, to the State office.

f. Transcribe the information shown in the lower left corner of the copy returned from the Disbursing Office upon the two file copies after verifying the transfer of the scheduled items.

g. Transmit the copy returned from the Disbursing Office, accompanied by the certificate of deposit and Form ACP-28<sup>21/</sup> to the State Accountant.

h. Forward one copy of the schedule showing the information transcribed thereon in accordance with subparagraph f. of this paragraph 3 to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

i. One copy should be filed by schedule numbers in the Clearance Unit.

j. If the amount of the refund or a portion thereof is to be credited to appropriation 1282215(21)2, Conservation and Use of Agricultural Land Resources, Department of Agriculture, 1938 (A.A.A.) (Conservation Payments) and represents a payment involving County Association Expense deductions, a copy of Form ACP-28 shall be forwarded to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.

22/

21/ See Part III, Section A, paragraphs 5 and 9, supra.

22/ See Part III, Section A, paragraphs 5<sup>o</sup>., and 7<sup>j</sup>., supra.

B. WHEN THE REMITTANCE WAS NOT THE CORRECT AMOUNT DUE

1. When an examination of the case indicates that a remittance scheduled for collection and deposit to the credit of the special deposits account<sup>23/</sup> is in excess of the amount due as a refund under an application, Standard Form No. 1046, Revised, should be prepared in accordance with Section A of this Part IV for the amount of the remittance which has been determined to be the amount due as a refund. If no refund is due under the application and the entire amount of the remittance is to be returned to the depositor, it is not necessary to prepare Standard Form No. 1046, Revised, since no amount is to be transferred to the appropriation account:

2. The amount of the remittance which is in excess of that due will be vouchered on Standard Form No. 1047 "Public Voucher for Refunds", and Standard Form No. 1048, "Public Voucher for Refunds - Memorandum", as follows:

a. The original will be Standard Form No. 1047 and the three copies required will be Standard Form No. 1048.

b. Enter the serial number which shall be the number next succeeding the last number assigned pursuant to Section VII, Part B, paragraph 2(b) of SRC-2, for the first voucher and continue thereafter in numerical sequence until the end of the fiscal year.

c. The "D. O. Voucher No." will be left blank as it will be filled in by the Disbursing Office.

d. Enter the words "Department of Agriculture, AAA State Office" (inserting the name of the State) after the letters "U. S."

e. Enter the name of the city and State in which the State office is located after the word "Location".

f. Insert the symbol number and title<sup>24/</sup> of the special deposits account after the words "Appropriation or Fund".

g. Enter the name of the payee (the person to whom the excess amount is being returned) after the word "To".

h. Insert the words "In care of" followed by the name and address of the proper Association Treasurer after the word "Address".

<sup>23/</sup> See Part III, Section A, paragraph 8, supra.

<sup>24/</sup> See Part III, Section A, paragraph 8b., supra.



i. Insert the abbreviation "Sch. of Col. No." followed by the schedule number of the Standard Form No. 1044, Revised, upon which the remittance was covered into the special deposits account after the words "Deposit received from the above named depositor on". The receipted date of the Standard Form No. 1044, Revised, should follow this entry.

j. Insert the information appearing in the column entitled "Detailed Description of Purpose for which Collections were Received" on Standard Form No. 1044, Revised, after the words "for".

k. Enter the total amount of the remittance deposited after the words "Amount of deposit \_\_\_\_\_ \$".

l. Insert the amount transferred to the appropriation account in accordance with paragraph 1 of this Section B after the words "Applied as explained in 'Remarks' below".

m. Enter the difference between the amounts entered in accordance with sub-paragraph k. and l. of this paragraph 2 (the amount to be returned to the depositor) after the words "Balance authorized to be refunded \_\_\_\_\_ \$".

n. Following the word "Remarks" there should be inserted a concise statement of the reason for returning the amount entered in accordance with sub-paragraph m. of this paragraph 2 to the depositor. The explanation should include the statement that, as a result of returning the amount to the depositor, the amount entered in accordance with sub-paragraph l. of this paragraph 2 has been properly credited to the appropriation account.

o. Enter the date of preparation and the signature and title of the Certifying Officer in the spaces provided.

3. Prepare an original and five copies of Standard Form No. 1064, "Schedule of Disbursements", as follows:

a. Enter the word "Agriculture" over the words "(Department or Establishment)".

b. Enter the words "AAA \_\_\_\_\_ State office" (inserting the name of the State) over the words "(Bureau or Office)".

c. No entry shall be made over the words "(Date Paid)".

d. Enter the words "G. F. Allen" after the word "By".

e. Enter the words "Chief Disbursing Officer" over the words "(Title or rank)".

f. Enter the names of the city and State in which the Disbursing Office is located over the word "(Station)".

g. Enter the month and year in which it is anticipated that the voucher will be paid (not the month in which prepared) after the word "Period".

h. Enter the symbol number furnished by the Disbursing Office for this purpose after the words "Symbol No."

i. Enter the State code number followed by the letter "R" and the number next succeeding the last number assigned pursuant to Section VII, Part B, paragraph 3(i) of SRC-2 for the first schedule used in connection with Standard Form No. 1047 and continue thereafter in numerical sequence until the end of the fiscal year.

j. Enter the date the schedule is prepared after the word "Date".

k. No entry should be made in the column entitled "Disbursing Officer's Voucher No."

l. Enter the serial number of the Standard Form No. 1047 in the column entitled "Bureau or Office Voucher No."

n. Enter the name of the payee as inserted in Standard Form No. 1047.

n. Insert the symbol number of the special deposits account followed by the words "Special Deposits" in the column entitled "Symbol of Appropriation or Fund".

o. Enter the amount to be returned to the remitter in the column entitled "Amount".

p. The Certifying Officer should sign and enter his title in the spaces provided.

4. The original and three copies of Standard Form No. 1064, one copy of Standard Form No. 1048, Standard Form No. 1047, and the original and three copies of Standard Form No. 1046, Revised, (when prepared in accordance with paragraph 1 of this Section B) should be forwarded to



the Disbursing Office. One copy of Standard Form No. 1064 should be stamped "Forward to Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C."

5. One copy of Standard Form No. 1064 should be transmitted to the State Accountant.

6. One copy of Standard Form No. 1046, Revised, if prepared, should be forwarded to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.

7. One copy of Standard Form No. 1046, Revised, if prepared, should be forwarded to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.

8. The Remittance Clerk should file one copy of Standard Form No. 1064 and three copies of Standard Form No. 1046, Revised, if prepared, in a pending file by schedule numbers.

9. Two copies of Standard Form No. 1048 should be filed numerically by voucher numbers.

10. The Disbursing Office, after a period of approximately forty-eight hours from the time the schedule is received, will return one copy of Standard Forms Nos. 1046, Revised, if prepared, and 1064. The notations made thereon should be transcribed upon the file copies<sup>25/</sup> after verifying the correctness of the schedules.

11. Copies of the Standard Forms No. 1046, Revised, if prepared, and 1064 which were returned from the Disbursing Office should be transmitted together with one copy of Standard Form No. 1048 and one copy of Form ACP-28 to the State Accountant.

12. One copy of Standard Form No. 1046, Revised, if prepared, should be forwarded to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

13. One copy of Standard Form No. 1064 should be placed in the file of Standard Forms No. 1048.<sup>26/</sup>

14. One copy of Standard Form No. 1046, Revised, if prepared, should be filed in the Clearance Unit by schedule numbers.<sup>27/</sup>

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<sup>25/</sup> See paragraph 8, supra.

<sup>26/</sup> See paragraph 9, supra.

<sup>27/</sup> See Part A, paragraph 3i., supra.

PART V. PROCEDURE FOR CANCELING TREASURY CHECKS

A. WHERE CHECK IS HELD BY DISBURSING OFFICE

1. When it has been determined that a Treasury check which is held by the Disbursing Office should be canceled for any reason other than the death or incompetence of the payee, an original and six copies of Standard Form No. 1044, Revised, "Schedule of Collections" should be prepared as follows:

a. Strike out of the printed title the word "COLLECTIONS" and insert immediately above and in lieu thereof the words "CANCELED CHECKS".

b. Enter the State and county code numbers in the space above the title.

c. Enter the schedule number which shall be the number next succeeding the last number assigned pursuant to Section V, Part A, paragraph 1(c) of SRC-2, preceded by the letters "SRC", for the first schedule and continue thereafter in numerical sequence until the end of the fiscal year; this number should be entered upon each sheet of the particular schedule.

d. Enter the sheet number which shall be 1, if there is only one sheet, or 1 of 2 sheets, 2 of 2 sheets, etc., if the schedule consists of two or more sheets.

e. Enter the word "Agriculture" over the words "(Department or Establishment)".

f. Enter the letters "A.A.A." followed by the name of the State in which the State office is located and the words "State office" over the words "(Bureau or Office)".

g. Enter "G. F. Allen, Chief Disbursing Officer" after the words "Received by".

h. Enter the name of the city and State in which the Regional Disbursing Office is located after the word "at".

i. Enter the month and year in which the schedule is expected to be taken up by the Disbursing Office after the word "Period".

j. Enter the symbol number furnished by the Dis-



Disbursing Office for this purpose after the words "D. O. Symbol No."

k. Insert the words "Check issued" in the first column in lieu of the printed title "Date Received", and enter in that column the date of the check.

l. Insert the words "Check No." in the second column in lieu of the printed title "Receipt No." and enter in that column the serial number of the check to be canceled.

m. Enter the name of the payee (spelled exactly as it appears on the check) in the column entitled "Name of Remitter" and immediately thereunder enter the words "Voucher No." followed by the "Disbursing Officer's Voucher No." under which the payment represented by the returned Treasury check was certified.

n. Enter a brief statement of the reason for requesting cancelation, e.g., "payee not entitled" or "payee overpaid", in the column entitled "Detailed Description of Purpose For Which Collections Were Received."

o. Enter the amount for which the check was drawn in the column entitled "Amount".

p. Enter the symbol and title of the appropriation against which the check was drawn in the column entitled "Fund to be Credited"; this symbol and title of the appropriation is not required to be entered for each check listed.

q. Enter the total amount of the check(s) in the fifth column after the word "Total"; this total is to be entered only on the last sheet when the schedule consists of more than one sheet.

r. Enter a notation in the body of the schedule to the effect that every check listed thereon is held by the Disbursing Office.

s. The date the schedule is to be forwarded to the Disbursing Office and the signature and title of the Officer in Charge should be entered in the lower right corner (the lower left corner is for the use of the Disbursing Office); these entries should be made only on the last sheet when the schedule consists of more than one sheet.

t. The signature of the Officer in Charge need

be placed only on the original of the schedule provided that a facsimile signature is stamped, or the name of such Officer typed, on the copies of the schedule.

u. When a schedule consists of more than one sheet, the sheets comprising each of the seven sets should be firmly stapled together.

v. Attach the original copy of Treasury Form 1664-A (Revised), which has been signed by the Administrative Officer in Charge, to Standard Form No. 1044, Revised, altered to be a Schedule of Canceled Checks, when forwarded to the Disbursing Office.

2. Checks issued with respect to applications from different counties should be listed on separate schedules but all of the checks from one county which are to be canceled may be listed on one schedule provided that not more than five sheets are required for the schedule. Checks drawn against a particular appropriation should not be scheduled for cancelation on the same schedule on which checks drawn against other appropriations are listed.

3. Standard Forms No. 1044, Revised, as altered to be a Schedule of Canceled Checks, should be distributed as follows:

a. The original and four copies shall be forwarded to the Disbursing Office. One of these copies shall be stamped "Forward to Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C."

b. Two copies should be filed numerically in a pending file.

c. The Disbursing Office, after a period of approximately forty-eight hours from the time the schedule is received, will return one copy to the State office.

d. The information shown in the lower left corner of the copy returned from the Disbursing Office should be transcribed upon the two file copies after verifying the cancelation of the checks scheduled.

e. The following information should be inserted in the original and two copies<sup>28/</sup> of Form ACP-28, prepared with respect to the canceled checks:

(1) Enter the schedule number of Standard Form No. 1044, Revised, after the words "Schedule No. of Standard Form No. 1044, Rev."

<sup>28/</sup> See also footnote 2, supra.



(2) Enter the Disbursing Office voucher number under which the payment represented by the canceled check was certified and the date it was paid after the words "D. O. Voucher No." and "Date", respectively.

(3) Enter the symbol number of the fund credited and the date shown in the lower left corner of Standard Form No. 1044, Revised, after the words "Fund Credited" and "Date", respectively.<sup>29/</sup>

(4) A concise statement of the action taken and proposed to be taken in the settlement of the case should be entered in the remaining blank space beneath the words "Action Taken". If the canceled check was issued pursuant to the 1937 Agricultural Conservation Program and involved a County Association Expense deduction, the statement should show the expense deductions previously charged under the application, the correct amount of County Association Expense which should have been charged, and the adjustment which must be made. The amount of the adjustment shall be entered in the statement as follows: "Decrease deduction \$ \_\_\_\_\_".

(5) The Administrative Officer in Charge should sign the original and two copies of Form ACP-28.<sup>30/</sup>

f. The copy returned from the Disbursing Office, accompanied by one copy of the completed Form ACP-28 should be forwarded to the State Accountant.

g. One copy of the schedule showing the information transcribed thereon in accordance with subparagraph d. of this paragraph 3 should be forwarded to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

h. One copy should be filed numerically by schedule numbers in the Clearance Unit within folders designated by the month and year in which the Standard Forms No. 1044, Revised, were stamped as received by the Disbursing Office.

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<sup>29/</sup> No entry is to be made after the words "Certificate of Deposit No."  
<sup>30/</sup> See also foot note 2, supra.

i. If the canceled check represented a payment under the 1937 Agricultural Conservation Program involving a County Association Expense deduction, a copy of Form ACP-28 should be forwarded to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.

B. CANCELATION OF CHECKS HELD IN THE DISBURSING OFFICE, DRAWN PAYABLE TO THE ORDER OF A DECEASED OR INCOMPETENT PAYEE.

1. Checks held in the Disbursing Office which were returned to that Office by reason of the death or incompetence of the payee are to be canceled in accordance with Part A of this Section V, except that:

a. Two additional copies of Standard Form No. 1044, Revised, shall be prepared and forwarded to the Disbursing Office. These two copies shall be stamped, or bear a typed notation above the heading thereof, as follows: "Forward to \_\_\_\_\_ Preaudit Office".

b. Checks drawn payable to a deceased or incompetent payee shall be canceled without regard to whether Standard Form No. 1055 has been received in the State Office.

c. Checks scheduled for cancelation in accordance with this Section B shall not be scheduled with checks scheduled for cancelation for any other reason.

d. The reason to be given for cancelation shall be "Payee deceased" or "Payee incompetent", whichever is applicable.

e. Attach the original copy of Treasury Form 1664-A (Revised), which has been signed by the Administrative Officer in Charge, to Standard Form No. 1044, Revised, altered to be a Schedule of Canceled Checks, when forwarded to the Disbursing Office.

2. Upon receipt of an accomplished copy of Standard Form No. 1044, Revised, altered to read "Schedule of Canceled Checks", the State Accountant should be notified of the cancelation in the usual manner as indicated in Part V, Section A, paragraph 3f., hereof except that the copy of Standard Form No. 1044, Revised, which is furnished the State Accountant, together with a copy of Form ACP-28, should bear a notation to the effect that the amount of the canceled checks should be incumbered inasmuch as such amounts are reclaimable.

C. CANCELATION OF TREASURY CHECKS HELD BY GENERAL ACCOUNTING OFFICE FOR REASONS OTHER THAN THE DEATH OR INCOMPETENCE OF THE PAYEE.

1. When it has been determined that a Treasury check which has been forwarded to the General Accounting Office by the Disbursing Office 31/ should be canceled for any reason other than the death or in-

31/ See Part II, Section C, paragraph 1, supra.



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competence of the payee<sup>31a/</sup>, such cancelation may be accomplished by the use of Form AAA-375, prepared in original and at least two copies<sup>32/</sup>, or by preparing a letter for the signature of the Administrative Officer in Charge, addressed to the Chief, Records Division, Check Section, General Accounting Office, Washington, D. C. Documents or papers which form the basis of the request for cancelation of the check should not accompany the letter, or Form AAA-375, if prepared. The letter should be prepared with an original and at least two copies<sup>32/</sup> and should be prepared in the following general form:

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

February 1, 1938.

Chief, Records Division,  
Check Section,  
General Accounting Office,  
Washington, D. C.

Sir:

Reference is made to 1937 Agricultural Conservation Check No. \_\_\_\_\_, drawn \_\_\_\_\_ (date) \_\_\_\_\_, in the amount of \$ \_\_\_\_\_, by G. F. Allen, Symbol \_\_\_\_\_, to the order of \_\_\_\_\_, against appropriation \_\_\_\_\_.

According to the records of the \_\_\_\_\_ State Office, Southern Division, Agricultural Adjustment Administration, the payee of the above described check is not entitled to the proceeds thereof by reason of practices adopted by him which tended to defeat the purposes of the 1937 Agricultural Conservation Program.

It is therefore requested that the subject check be canceled and the proceeds thereof covered back into the appropriation from which drawn, i.e., \_\_\_\_\_<sup>33/</sup>

Respectfully,

Administrative Officer in Charge.

<sup>31a/</sup> See Section D of this Part V

<sup>32/</sup> Additional copies should be prepared, if necessary, in keeping with the requirements of the State office.

<sup>33/</sup> In the two places where the appropriation is mentioned in the letter, the full symbol and title thereof must be used.

2. On the first copy of the letter to the Chief, Records Division, Check Section, General Accounting Office, or Form AAA-375, if prepared, there should be typed beneath the words "Administrative Officer in Charge" a notation to the effect that the action taken in connection with the cancelation of the check should be inserted thereon and the copy returned to the Administrative Officer in Charge. The notation should be in the following general form:

Please return this copy to                      34/  
with a notation as to action taken.

The letter, or Form AAA-375, should be given a schedule number in the series allotted to Standard Forms 1044, Revised, altered to be a Schedule of Canceled Checks.

3. The original and one copy of the letter referred to, or Form AAA-375, if prepared, should be forwarded directly by the State office to the Chief, Records Division, Check Section, General Accounting Office, Washington, D. C.

4. A copy of the letter, or Form AAA-375, if prepared, should be filed in the Clearance Unit alphabetically by the name of the payee, pending return of the copy by the General Accounting Office.

5. Upon the return of the copy from the General Accounting Office, the information noted thereon should be transcribed upon the file copy.

6. Form ACP-28 should be completed in the manner outlined in Section A, paragraph 3(e) of this Part V, except that a notation should be made that the cancelation was effected by the General Accounting Office in the space provided for the Schedule No. of Standard Form 1044, Revised. The date of cancelation should also be given.

7. The file copy of the letter, or Form AAA-375, if prepared, upon which the notation as to action taken has been transcribed, together with a copy of Form ACP-28, should be transmitted to the State Accountant.

8. The copy of the letter returned from the General Accounting Office should be filed in the Clearance Unit alphabetically by the name of the payee of the canceled check.

9. If the check represented a payment under the 1937 Agricultural Conservation Program involving a County Association Expense deduction, a copy of the completed Form ACP-28 should be forwarded to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.

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34/ The full name, title, and address of the Administrative Officer in Charge should be stated in the notation to avoid possible confusion in returning the copy.



D. CANCELATION OF CHECKS HELD IN THE GENERAL ACCOUNTING OFFICE,  
DRAWN PAYABLE TO THE ORDER OF A DECEASED OR INCOMPETENT PAYEE

1. Checks held in the General Accounting Office which were returned to the Disbursing Office by reason of the death or incompetence of the payee may be canceled by addressing a memorandum, in duplicate, prepared for the signature of the Administrative Officer in Charge, to the Chief of Party, General Accounting Preaudit Office. Such memorandum should be in the following general form:

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Date)

Mr. John Doe,  
Chief of Party,  
General Accounting Preaudit Office,  
Atlanta, Georgia.

Dear Mr. Doe:

Reference is made to the 1937 Agricultural Conservation checks described herein which were returned to the Disbursing Office by reason of the death or incompetence of the payees thereof, and subsequently forwarded by that Office to the Records Division, Check Section, General Accounting Office.

The checks, drawn by G. F. Allen, Symbol \_\_\_\_\_, against appropriation 1282215(21)2, etc., are described below and it is requested that action be taken by your Office to effect cancelation of the checks listed.

<u>Check No.</u>	<u>Date</u>	<u>Amount</u>	<u>Payee</u>	<u>D. O.</u> <u>Vou. No.</u>	<u>Reason for</u> <u>Request for</u> <u>Cancellation</u>
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-----	----	-----	-----	-----	-----
-----	----	-----	-----	-----	-----

When the checks described above have been canceled it is requested that this Office be so notified.

Very truly yours,

Administrative Officer in Charge.

2. The reason given for requesting cancellation shall be "Payee deceased" or "Payee incompetent", whichever is applicable.

3. The letter should be given a schedule number in the series allotted to Standard Forms No. 1044, Revised, altered to be a Schedule of Canceled Checks.

4. The Preaudit Office of the General Accounting Office will notify the State office when cancellation is effected.

5. Form ACP-28 should be completed in the manner outlined in Section A, paragraph 3c., of this Part V, except that a notation should be made to the effect that the check was canceled by the General Accounting Office. Such notation should appear in the space provided for the schedule number of Standard Form No. 1044, Revised. The date of cancellation should also be given.

6. Checks drawn to the order of deceased or incompetent payees may be canceled by use of Form AAA-375, or a letter addressed to the Chief, Records Division, Check Section, General Accounting Office, as outlined in Section B of this Part V, provided that a notation is made thereon that such request for cancellation is to go forward through the General Accounting Preaudit Office. Discretion as to the use of either Form AAA-375, the letter to the Chief, Records Division, Check Section, General Accounting Office, or the memorandum to the Chief of Party, General Accounting Preaudit Office, will ordinarily be controlled by the number of cases pending at the time cancellation is requested.

PART VI. PROCEDURE TO BE FOLLOWED IN CASES INVOLVING THE  
NON-RECEIPT, LOSS, DESTRUCTION, OR FORGERY OF A  
TREASURY CHECK.

A. NOTICE OF THE NON-RECEIPT, LOSS, DESTRUCTION, OR FORGERY OF A  
TREASURY CHECK.

1. The Treasury Department has exclusive jurisdiction over every case involving the non-receipt, loss, destruction, or forgery of a Treasury check and all questions arising in connection therewith must be referred directly to the Disbursing Office from which the check was issued without delay or investigation by the administrative office or offices to whose attention the matter may be brought.

2. Whenever any check is lost, stolen or destroyed, the payee, to protect his interest, should immediately notify the Disbursing Office over his signature and address, giving, if possible,

- a. the date the check was drawn,
- b. the number of the check,
- c. the amount for which the check was drawn, and
- d. request that payment be stopped.



3. If the original check is recovered before the issuance of a check to replace the forged one, the Disbursing Office should be requested by the payee to remove stoppage thereon and the check should not be negotiated until one week thereafter. In the event that a duplicate check has been issued prior to the recovery of the original check, the original check should be returned to the Disbursing Office.

4. When the State office is notified that a Treasury check has been lost, stolen, destroyed, or forged, the person giving such information should be advised that the case is being referred to the Disbursing Office for appropriate action and that future inquiries should be directed to that office. The correspondence received in connection therewith should be forwarded immediately to the Disbursing Office.

B. ADMINISTRATIVE REPORTS IN CONNECTION WITH FORGED TREASURY CHECKS

1. In certain instances involving forged checks, the Treasurer of the United States will transmit to the State office through the Disbursing Office, a form letter requesting information as to whether any reason exists why the payee should not receive a check in the amount originally certified. The Treasurer will state whether payment has been made by the Treasury Department on the alleged forged check or whether payment of the check was declined by reason of the forgery and this distinction shall be observed carefully in complying with the provisions of the succeeding paragraphs.

2. Upon the receipt of the form letter referred to in paragraph 1 of this Section B, the Remittance Clerk shall determine "whether any overpayment exists in the account of the above named payee or whether there is any other reason why settlement should not be made" by

a. checking the register and listing of indebtedness to determine whether the payee has been added to the list subsequent to the approval of his voucher by reason of his indebtedness to the Agricultural Adjustment Administration (indebtedness to other agencies of the Government shall be disregarded and no set-off made), 35/

b. examining correspondence and case files since notice of an overpayment may have been received, and

c. examining the file copy of the computation schedule and related papers to verify the correctness of the previous certification of the payment.

3. If no reason exists why settlement should not be made to the payee in the amount originally certified, i.e., the payee is not indebted to the Agricultural Adjustment Administration and no overpayment has been made, an undated letter for the signature of the Acting Director of Finance should be prepared with the original on letterhead stationery of

the Office of Budget and Finance, Department of Agriculture, and five copies on regular copy paper and addressed to the Treasurer of the United States, Accounting Division, Washington, D. C.

a. If the letter from the Treasurer indicates that the check was not paid by the Treasury Department, the letter should be in the following general form:

UNITED STATES DEPARTMENT OF AGRICULTURE  
OFFICE OF BUDGET AND FINANCE  
WASHINGTON, D. C.

Treasurer of the United States,  
Accounting Division,  
Washington, D. C.

Sir:

This is in reply to your letter of \_\_\_\_\_ ( ), 36/  
relative to check No. \_\_\_\_\_, dated \_\_\_\_\_,  
for \$ \_\_\_\_\_, drawn by G. F. Allen, Symbol \_\_\_\_\_,  
to the order of \_\_\_\_\_,  
payment of which was declined on account of an alleged  
forged endorsement of the payee's name.

An examination of the records relative to the 1937  
Agricultural Conservation application, \_\_\_\_\_,  
executed by this payee, discloses the fact that no over-  
payment exists in the account of this payee and there  
appears no reason why settlement should not be made with  
\_\_\_\_\_, in the amount of \$ \_\_\_\_\_, pro-  
vided that such person has not received the proceeds of the  
original check.

Respectfully,

Acting Director of Finance.

b. If the letter from the Treasurer indicates that the check was paid by the Treasury Department and re-  
covered through the endorsers, the letter should be in the  
following general form:

36/ Insert the Treasury Department file reference.



UNITED STATES DEPARTMENT OF AGRICULTURE  
OFFICE OF BUDGET AND FINANCE  
WASHINGTON, D. C.

Treasurer of the United States,  
Accounting Division,  
Washington, D. C.

Sir:

This is in reply to your letter of \_\_\_\_\_ ( )37/  
relative to check No. \_\_\_\_\_, dated \_\_\_\_\_,  
for \$ \_\_\_\_\_, drawn by G. F. Allen, Symbol \_\_\_\_\_,  
to the order of \_\_\_\_\_,  
the amount of which has been recovered through the en-  
dorsers because of the forged endorsement of the payee's  
name.

An examination of the records relative to the 1937  
Agricultural Conservation application \_\_\_\_\_,  
executed by this payee, discloses the fact that no over-  
payment exists in the account and there appears no reason  
why settlement should not be made with \_\_\_\_\_,  
in the amount of \$ \_\_\_\_\_, provided that such person has  
not received the proceeds of the original check.

Respectfully,

Acting Director of Finance.

c. The Administrative Officer in Charge should ini-  
tial all copies with the exception of the first copy and his  
full name and address should be typed on all copies with the  
exception of the first copy. The original and first four  
copies (including the one which has not been initialed and  
from which the name and address of the Administrative Officer  
in Charge have been omitted) of the letter should be forward-  
ed to the Director of the Southern Division.

4. If the allegedly forged check represents an overpayment  
certified to the payee and the check was not paid by the Treasury De-  
partment, the procedure outlined in paragraph 3 of this Section B is  
applicable with the following exceptions:

a. The letter (original and five copies)  
for the signature of the Acting Director of Finance  
should read as follows:

UNITED STATES DEPARTMENT OF AGRICULTURE  
OFFICE OF BUDGET AND FINANCE  
WASHINGTON, D. C.

Treasurer of the United States,  
Accounting Division,  
Washington, D. C.

Sir:

This is in reply to your letter of \_\_\_\_\_ ( )38/  
relative to check No. \_\_\_\_\_, dated \_\_\_\_\_,  
for \$ \_\_\_\_\_, drawn by G. F. Allen, Symbol \_\_\_\_\_,  
to the order of \_\_\_\_\_,  
payment of which was declined on account of an alleged  
forged endorsement of the payee's name.

An examination of the records relative to the 1937  
Agricultural Conservation application, \_\_\_\_\_, executed  
by this payee discloses the fact that an overpayment  
exists in the account of this payee. It is requested that  
the above described check be transmitted to the General  
Accounting Office in order that proper settlement may be  
made. An administrative report, relative to the account  
of this payee, has been prepared by this Office and is  
being transmitted to the General Accounting Office.

Respectfully,

Acting Director of Finance.

b. An original and four copies of Form AD-42 should  
then be prepared in the following general form:

38/ Insert the Treasury Department file reference.



AD-42

UNITED STATES DEPARTMENT OF AGRICULTURE  
OFFICE OF BUDGET AND FINANCE  
WASHINGTON, D. C.

General Accounting Office,  
Claims Division.

The accompanying account of John Doe, \_\_\_\_\_,  
Street, \_\_\_\_\_ application  
number \_\_\_\_\_, has received administrative examina-  
tion in this department and is transmitted to you for  
settlement.

Amount claimed	\$200.00
Differences explained below	20.00
Approved for	180.00

Appropriation 1282215(21)2, Conservation and Use of Agri-  
cultural Land Resources, Department of Agriculture, 1938  
(AAA) (Conservation Payments) \$200.00.

According to the records of the \_\_\_\_\_ State  
Office, Southern Division, Agricultural Adjustment Ad-  
ministration, the payment to the above named claimant  
was originally certified for an amount \$20.00 in excess  
of that due by reason of an error in computing Practice  
No. 2 at the rate of \$2.00 per acre rather than at the  
rate of \$1.50 per acre. Payment is approved for \$180.00  
in accordance with the attached documents. The Treas-  
urer of the United States is being requested to forward  
check No. \_\_\_\_\_, dated \_\_\_\_\_, for \$ \_\_\_\_\_,  
drawn by G. F. Allen, Symbol No. \_\_\_\_\_, to the or-  
der of John Doe, D. O. Voucher No. \_\_\_\_\_, to the  
Claims Division, General Accounting Office.

Respectfully,

Acting Director of Finance.

c. The full name and address of the Administra-  
tive Officer in Charge should be entered upon all copies  
of Form AD-42 and the Officer in Charge should initial  
two copies of Form AD-42 beneath the words "Acting Di-  
rector of Finance". The name, title, and initials of  
the Administrative Officer shall not appear on the origi-  
nal of Form AD-42.

d. Form ACP-28 should be prepared as outlined in Part II, Section B, paragraph 5 and Part V, Section A, paragraph 3(e) hereof.39/

e. The original and four copies (including the one which has not been initialed and from which the name and address of the Administrative Officer have been omitted) of the letter to the Treasurer of the United States and the original and three copies of Form AD-42 should be forwarded to the Director of the Southern Division.

f. File the copy of the letter to the Treasurer of the United States and the copy of Form AD-42 which were retained in the State office, and the copies thereof returned to the State office, alphabetically in order that, in the event of an inquiry, the payee may be advised of the action taken.

g. Upon the receipt of Form AAA-367

(1) insert the action taken by the General Accounting Office and the Certificate of Settlement number in Form ACP-28 under the heading "Action Taken";

(2) forward one copy of Form AAA-367 and a completed copy of Form ACP-28 to the State Accountant;

(3) notify the county office by letter of the Certificate of Settlement number, the amount of the overpayment covered back into the appropriation, and the amount, if any, paid directly to the applicant;

(4) enter the Bureau Voucher Number under which the check in question was drawn and the Certificate of Settlement number of Form AAA-367 on the copies of the letter to the Treasurer of the United States and Form AD-42 and

(5) if the overpayment involves an adjustment in the County Association Expense deductions, forward one completed copy of Form ACP-28 to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.



5. If the allegedly forged check represents an overpayment to the payee and the letter from the Treasurer of the United States indicates that the check was paid by the Treasury Department and recovered through the endorser, the procedure outlined in paragraph 3 of this Section B is applicable with the following exceptions:

a. The letter for the signature of the Acting Director of Finance should be prepared with an original and five copies in the following general form:

UNITED STATES DEPARTMENT OF AGRICULTURE  
OFFICE OF BUDGET AND FINANCE  
WASHINGTON, D. C.

Treasurer of the United States,  
Accounting Division,  
Washington, D. C.

Sir:

This is in reply to your letter of \_\_\_\_\_ ( )40/  
relative to check No. \_\_\_\_\_, dated \_\_\_\_\_,  
for \$ \_\_\_\_\_, drawn by G. F. Allen, Symbol \_\_\_\_\_,  
to the order of \_\_\_\_\_, the amount  
of which has been recovered through the endorser because  
of the forged endorsement of the payee's name.

An examination of the records relative to the 1937  
Agricultural Conservation application, \_\_\_\_\_,  
executed by this payee, discloses the fact that an over-  
payment of \$ \_\_\_\_\_, exists in the account of this payee  
and as a result thereof the payee is entitled to \$ \_\_\_\_\_41/.  
It appears that settlement should be made with \_\_\_\_\_,  
in the amount of \$ \_\_\_\_\_,41/ provided that such per-  
son has not received the proceeds of the original check and  
that the amount of \$ \_\_\_\_\_,42/ should therefore be de-  
posited to appropriation \_\_\_\_\_.

It is further requested that this office be notified  
when this action has been taken in order that the records  
may be completed.

Respectfully,

Acting Director of Finance

40/ Insert the Treasury Department file reference.

41/ Insert the difference between the amount of the check and the overpayment.

42/ Insert the amount of the overpayment.

b. If the payee was not entitled to any part of the alleged forged check which was paid by the Treasury Department and recovered through the endorsers, the letter should be in the following general form:

UNITED STATES DEPARTMENT OF AGRICULTURE  
OFFICE OF BUDGET AND FINANCE  
WASHINGTON, D. C.

Treasurer of the United States,  
Accounting Division,  
Washington, D. C.

Sir:

This is in reply to your letter of \_\_\_\_\_ ( )43/  
relative to check No. \_\_\_\_\_, dated \_\_\_\_\_,  
for \$ \_\_\_\_\_, drawn by G. F. Allen, Symbol \_\_\_\_\_,  
to the order of \_\_\_\_\_,  
the amount of which has been recovered through the endor-  
sers because of the forged endorsement of the payee's  
name.

An examination of the records relative to the 1937  
Agricultural Conservation application \_\_\_\_\_, executed  
by this payee, discloses the fact that the payee is not  
entitled to any portion of the proceeds of the above check.  
The amount of the check should therefore be deposited to  
appropriation \_\_\_\_\_.

It is further requested that this office be noti-  
fied of the action taken in order that the records may be  
completed.

Respectfully,

Acting Director of Finance.

c. The procedure outlined in sub-paragraphs d.,  
e., f., and g. of paragraph 4 of this Section B are ap-  
plicable except that there will not be a copy of Form  
AD-42 and a notice from the Treasury Department will be  
received in lieu of Form AAA-367.

43/ Insert the Treasury Department file reference.



PART VII. PROCEDURE TO BE FOLLOWED WHEN THE DISAPPEARANCE  
OF THE PAYEE CAUSED A TREASURY CHECK TO BE RETURNED

A. ATTEMPT TO LOCATE PAYEE AND REQUEST FOR CHECK RETURNED TO THE  
DISBURSING OFFICE

1. If the address of a payee is unknown to the Association Treasurer, every effort should be made to locate the payee by writing or making inquiry of his friends, neighbors, the postmaster, or others able to ascertain his new address before the check is returned to the Disbursing Office. Attempts to locate the payee, however, should not cause the check to be held longer than twenty-one days by the Association Treasurer.<sup>44/</sup>

2. The return of the check to the Disbursing Office does not relieve the Association Treasurer of the necessity for determining the location of the payee and an effort toward that end should be continued in the manner which the circumstances of the case would reasonably seem to require.

3. In the event the payee is located after the check has been returned to the Disbursing Office, the payee should submit a written request for the check over his signature to the State office setting forth

- a. the application serial number,
- b. the amount of the check,
- c. a representation that he is entitled to the payment, and
- d. his present address.

4. The county agent, or a member of the county committee for the county from which the application originated, or the county agent from the county in which the payee resides, should certify that the person presenting the claim is entitled to the payment and that his address is correctly stated.

B. REQUEST FOR CHECK HELD BY DISBURSING OFFICE

1. Upon the receipt by the State office of a request<sup>45/</sup> from the payee for the return of a Treasury check held by the Disbursing

<sup>44/</sup> See Treasury Department, Division of Disbursements, Form No. 1721 and ACP-Letter No. 24, issued December 7, 1937, by Mr. G. F. Allen, Chief Disbursing Officer.

<sup>45/</sup> If the check is held by the Disbursing Office and the State office is satisfied that the claim is made in behalf of the proper party, the requirement of a statement from the payee may be waived. This provision is not applicable if the check is held by the General Accounting Office.

Office, the computation schedule and related forms should be examined to determine whether the proceeds of the check are due the payee, i.e., whether an overpayment has been made in his account or he is reported as indebted to the Agricultural Adjustment Administration (other agencies of the Government are to be disregarded), or for any other reason payment should not be made as originally certified. If an overpayment has been made, the check shall be canceled and handled in accordance with procedure outlined in Part VIII, Sections D or E hereof. If the payee is indebted to the Agricultural Adjustment Administration, the procedure outlined in SRC-103, Part VI, should be followed. If the payment should not be made for reasons other than the ones enumerated above, the case should be referred to the Director of the Southern Division for a decision with reference thereto.

2. If the check is to be remailed to the payee, such action should be requested by marking the appropriate block on Treasury Form 1664-A (Revised) and entering in the space provided the name and present address of the payee on the original and two copies. The first copy should be signed and the original and second copy initialed by the Administrative Officer in Charge and the three copies returned to the Disbursing Office.45a/

3. The remaining copy of Treasury Form 1664-A (Revised) attached to the case file should bear the same information as is shown on the copies returned to the Disbursing Office and should be placed in a closed file alphabetically by payees' names.

4. Form ACP-28 should be completed and filed as follows:

a. File one copy in the Clearance Unit by State and county code and application serial numbers with the request of the applicant for the checks.

b. Forward one copy to the county agent to notify him that the Disbursing Office has been requested to mail the check to the payee.

c. File one copy with the computation schedule and related papers.

#### C. REQUEST FOR CHECK HELD BY GENERAL ACCOUNTING OFFICE

1. When the payee of a check could not be located by the Association Treasurer thereby causing the check to be returned to the Disbursing Office and the payee makes a request for the return of the check after it has been forwarded to the General Accounting Office, the procedure outlined in Section B, paragraph 1, of this Part VII, shall be followed.

45a/ If the action "Held-Whereabouts Unknown" has been indicated to the Disbursing Office in accordance with Part II, Section C, paragraph 3, supra, only the original and one copy is to be returned to the Disbursing Office in making final settlement.



2. If no reasons exist why settlement should not be made with the payee as originally certified, an original and four copies of Form AD-42 should be prepared in the following general form:

AD-42

UNITED STATES DEPARTMENT OF AGRICULTURE  
OFFICE OF BUDGET AND FINANCE  
WASHINGTON, D. C.

General Accounting Office,  
Claims Division.

The accompanying<sup>46/</sup> account of John Doe \_\_\_\_\_  
Street, \_\_\_\_\_, \_\_\_\_\_ application  
number \_\_\_\_\_ has received administrative ex-  
amination in this department and is transmitted to you  
for settlement.<sup>47/</sup>

Amount claimed	\$200.00
Differences explained below	
Approved for	200.00

Appropriation 1282215(21)2, Conservation and Use of Agricul-  
tural Land Resources, Department of Agriculture, 1937 (AAA)  
(Conservation Payments) \$200.00

According to the records of the \_\_\_\_\_ State  
Office, Southern Division, Agricultural Adjustment Ad-  
ministration, the claimant is entitled to the proceeds  
of Check No. \_\_\_\_\_, drawn \_\_\_\_\_,  
in the amount of \$ \_\_\_\_\_, by G. F. Allen, Symbol  
No. \_\_\_\_\_, to the order of John Doe, D. O. Voucher  
No. \_\_\_\_\_. Kindly forward the check to the claim-  
ant in accordance with his request which is attached.

Respectfully,

Acting Director of Finance.

The full name and address of the Administrative Officer in Charge should be typed on all copies and he should initial two copies beneath the words "Acting Director of Finance". The name, title, and initials of the Administrative Officer shall not appear on the original.

<sup>46/</sup> If the claim from the payee or other papers will not be attached to Form AD-42, the word "accompanying" should be deleted.

<sup>47/</sup> If the claim from the payee or other papers will not be attached to Form AD-42, the words "and is transmitted to you for settlement" should be deleted.

3. The original and three copies of Form AD-42, including the two initialed copies, the statement signed by the payee, and the certificate of the county agent should be forwarded to the Director. The other material should be handled in accordance with the procedure outlined in paragraphs 2, 3, and 5 of Section B of this Part VII, with the exceptions that a copy of Form AD-42 should be filed alphabetically by payees' names and the duplicate copy of Treasury Department Form 1664-A (Revised) should be attached thereto.

4. One dated copy of Form AD-42 will be returned to the State office by the Director of the Southern Division and should be filed with the copy of Form ACP-28, which is retained in the Clearance Unit, in order that, in the event of an inquiry, the payee may be notified of the date the claim was forwarded to the General Accounting Office.

5. A notice of the disposition made by the General Accounting Office of the claim will be furnished the State office by the Director and should be filed with the copy of Form ACP-28 which is retained by the Remittance Clerk.

6. In the event additional information is requested by the Claims Division, General Accounting Office, reply to that office should be prepared in sextuple (original on letterhead paper and five copies on regular copy paper) on stationery of the Office of Budget and Finance, Department of Agriculture, for the signature of the Acting Director of Finance. The Officer in Charge should initial all copies with the exception of the first copy beneath the words "Director of Finance" and his full name and address should be typed on all copies with the exception of the first copy. The original and four copies (including the one which has not been initialed and from which the name and address of the Administrative Officer have been omitted) of the letter should be forwarded to the Director.

PART VIII. PROCEDURE TO BE FOLLOWED WHERE AMOUNT OF  
PAYMENT UNDER AN APPLICATION IS INCORRECT

A. PROCEDURE TO BE FOLLOWED WHERE AMOUNT OF TREASURY CHECK IS LESS  
THAN THAT DUE BECAUSE OF AN ERROR IN THE APPLICATION

1. When a Treasury check has been issued for less than the amount due because of an error in the application and the payee makes claim for the balance due, the application and supporting forms which substantiate the claim must be executed in the manner prescribed for the execution of any original forms except that:

a. The serial numbers thereof must be the same as those assigned to the original forms followed by the word "Adjustment".

b. The application need not be signed by persons not affected by the claim, but the interest of every person, whether affected or not, must be shown.



c. The signature of the supervisor may be omitted if he has been discharged and there is submitted a statement to the effect that the claim is made on the basis of his corrected records. Neither the statement nor the signature of the supervisor is required if the adjustment application involves changes in data other than performance data.

d. The application must be accompanied by an explanation from the claimant(s) in the form of a statement, in duplicate, which sets forth the circumstances of the case, the administrative number of the voucher by which payment was originally certified, and requests the payment of the balance due. The statement must be signed by every person who signed the adjustment application. The supervisor and county committeeman who signed the original application and the county agent must approve the statement.

2. An adjustment computation schedule should be prepared with respect to the adjustment application on the basis of the prevailing rates of payment. The amounts of the class I and class II payments and the total payments due all of the parties should be circled. The adjustment computation schedule should be compared with the copy of the computation schedule previously prepared in connection with the original application to determine that the adjustment application will result in an increased payment and whether the amounts certified for the other applicants have been altered thereby. If it is found that the persons affected adversely by the increased payment have not signed the application, the claim may not be allowed until the necessary signatures are secured or a statement satisfactorily explaining the inability to secure the additional signatures is received. The persons adversely affected must refund the amount of any overpayment received by them. If a refund is not secured, an indebtedness must be certified against the overpaid applicant.

3. The amounts of the class I and class II payments and the total payments respectively for the individual applicants, as computed under the original application should be subtracted from the corresponding amounts computed under the adjustment application and the differences entered beside the circled amounts in the adjustment computation schedule.<sup>48/</sup>

4. Vouchers and Schedules of Disbursements should be prepared in accordance with procedure for regular applications with the exception that one additional copy should be prepared for the files of the

<sup>48/</sup> When an initial payment and a final payment were made under the original application, pursuant to the provisions of the 1936 Agricultural Conservation Program, the amount of the final payment shall be added to the amount of the class I payment and total payment shown on the computation schedule prepared for the original application and deducted from the corresponding amounts computed under the adjustment application.

Clearance Unit. Adjustment applications should not be scheduled with other applications.

5. The adjustment application and the original of the related adjustment computation schedule, the original of the statement of explanation referred to in paragraph 1 of this Section A, and the usual number of copies of the vouchers and schedules of disbursement should be forwarded to the Preaudit Office of the General Accounting Office, accompanied by a memorandum in which the previous amounts certified are identified by reference to the former numbers, dates, and amounts of the checks and the "Disbursing Officer's Voucher Number," and the date under which the application was previously paid. If an applicant who was adversely affected by the application has not submitted a refund, the statement must include an explanation of the action taken to effect collection and state that the applicant has been placed on the debtor list.

6. The material not sent to the Preaudit Office of the General Accounting Office should be routed to the appropriate files in accordance with procedure relating to regular applications.

7. The material received in connection with the claim should be placed in the appropriate files and the county agent notified of the exceptions taken to the claim for an additional payment which may not be allowed. Any payments which have been withheld pending the settlement of the claim which has not been allowed should be released in accordance with existing procedure.

B. PROCEDURE TO BE FOLLOWED WHERE AMOUNT OF TREASURY CHECK IS LESS THAN THAT DUE BECAUSE OF ERROR IN STATE OFFICE

1. A claim for an amount due under an application which has been erroneously scheduled or computed by the State office should be made in the form of a direct request therefor over the signature and present address of the applicant affected accompanied by a copy of the application under which the claim is made and a certificate of the county agent to the effect that the copy is a true and correct copy of that copy of the application which is on file in his office.

2. The copy of the original application should be compared with the related forms to determine that the claim is not based upon an error in the execution of the original application which would require the procedure outlined in Section A of this Part VIII.

3. An adjustment computation schedule should be prepared in accordance with the procedure outlined in Section A, paragraphs 2 and 3 of this Part VIII. Payment may be made only to the applicant(s) making a claim therefor.

4. Vouchers and Schedules of Disbursements should be prepared in accordance with procedure outlined with respect to regular applications with the exception that one additional copy should be prepared for the files of the Clearance Unit. This payment should not be scheduled with other applications.



5. The copy of the application and the original of the related adjustment computation schedule, the certificate of the county agent, the original of the written request of the applicant, and the usual number of copies of the vouchers and schedules of disbursements should be forwarded to the Preaudit Office of the General Accounting Office accompanied by a memorandum to that office in which the previous amount certified is identified by reference to the number, date, and amount of the check and the "Disbursing Officer's Voucher Number" and the date under which the original application was paid.

6. The material not sent to the Preaudit Office of the General Accounting Office should be routed to the appropriate files in accordance with existing procedure.

7. When the error alleged cannot be found, the material should be filled and the county agent and the claimant notified of the exceptions taken. Any payments which may have been withheld pending the settlement of the disallowed claim should be released in accordance with existing procedure.

8. If the error in the State office which caused the claimant to be underpaid resulted in an overpayment to one or more of the other applicants, a complete statement as to the nature of the error, the action taken toward collecting the overpayment, and, if the person receiving the overpayment has not refunded the same, a statement to the effect that an indebtedness has been certified against the overpaid applicant must accompany the adjustment application to the Preaudit Office of the General Accounting Office.

C. PROCEDURE TO BE FOLLOWED WHERE A TREASURY CHECK HAS BEEN RETURNED IN CONNECTION WITH PAYMENT MADE FOR LESS THAN AMOUNT DUE

1. The material<sup>49/</sup> which has been submitted in connection with the return of a Treasury check which was issued for less than the amount due should be examined and an adjustment computation schedule prepared in accordance with Sections A or B of this Part VIII, whichever is applicable.

2. The returned Treasury check should not be canceled but should be returned to the payee in the manner outlined in Sections B or C of Part VII, hereof, whichever is applicable.

3. The material should be forwarded to the Preaudit Office of the General Accounting Office in accordance with Section A, paragraph 5, or Section B, paragraph 5 of this Part VIII, whichever is applicable.

D. PROCEDURE TO BE FOLLOWED WHERE AMOUNT OF THE RETURNED TREASURY CHECK IS IN EXCESS OF THAT DUE BECAUSE OF ERROR IN APPLICATION

1. The adjustment application and related forms submitted in

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<sup>49/</sup> See Sections A and B, supra.

connection with a Treasury check which has been returned because it is in excess of the amount due through an error in the original application should be prepared in the manner prescribed for any original forms except that:

a. The serial numbers thereof must be the same as those assigned to the original forms followed by the word "Adjustment".

b. The applicant(s) need not sign the adjustment application.

c. The signature of the supervisor may be omitted if he has been discharged and there is submitted a statement to the effect that the claim is made on the basis of his corrected records. Neither the statement nor the signature of the supervisor is required if the adjustment involves changes in data other than performance data.

2. An adjustment computation schedule should be prepared with respect to the adjustment application on the basis of the prevailing rates of payment and the amount of the class I and class II payments and total payments for the applicants not affected thereby should be circled.<sup>50/</sup>

3. The Vouchers and Schedules of Disbursements should be prepared in accordance with procedure outlined for regular applications with the exception that one additional copy should be prepared for the files of the Clearance Unit. The adjustment application should not be scheduled with other applications.

4. The Treasury check(s) returned in connection with the claim should be canceled as outlined in Part V hereof.

5. The record of the disposition of the checks should be entered on the reverse side of the original and remaining copies of Treasury Form 1664-A (Revised). The original of Treasury Form 1664-A (Revised) should be placed in the closed file<sup>51/</sup> and the duplicate copies thereof stapled to the original computation schedule.

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<sup>50/</sup> When checks representing the initial payment and final payment have been issued to the claiming applicant pursuant to the 1936 Agricultural Conservation Program and one of the checks has not been returned, the amount of the payment represented thereby should be deducted from the amount of the class I payment computed as outlined in 2 above if the unreturned check is a final payment and from the class I and class II payments proportionately if the unreturned check is an initial payment. The deduction should be referred to by the number, amount, and date of the check and the "Disbursing Officer's Voucher Number" and date under which the original application was paid.

<sup>51/</sup> See Part II, Section C, supra.



6. The adjustment application and the original of the related adjustment computation schedule, the original of the statement of explanation, one copy of Form ACP-28 with respect to each canceled check, and the usual number of copies of the vouchers and schedules of disbursements should be transmitted to the Preaudit Office of the General Accounting Office.

7. The material not sent to the Preaudit Office should be routed to the appropriate files in accordance with existing procedure.

8. A copy of Form ACP-28 should be filed by State and county code and application serial numbers in the Clearance Unit.

9. Any payments which may have been withheld pending the settlement of the disallowed claim should be released in accordance with existing procedure and the Treasury checks returned to the Disbursing Office in connection with but which were not involved in the overpayment should be released in accordance with the procedure outlined in Part VII hereof.

E. PROCEDURE TO BE FOLLOWED WHERE AMOUNT OF RETURNED TREASURY CHECK IS IN EXCESS OF THAT DUE BECAUSE OF ERROR IN STATE OFFICE

1. When a Treasury check has been returned because of an error in computing or scheduling the payment by the State office, a copy of the original application should be prepared (the signature of the applicants, county committeeman, the county agent, and the supervisor are not necessary).

2. A corrected computation schedule, the necessary copies of vouchers and schedules of disbursements should be prepared and the copy of the application completed in accordance with the instructions contained in Section D, paragraphs 2 and 3 of this Part VIII.

3. The Treasury check(s) returned in connection with the claim should be canceled as outlined in Part V hereof.

4. Treasury Forms 1664-A (Revised) should be filed in accordance with Section D, paragraph 5 of this Part VIII.

5. The case should be routed to the proper offices in accordance with paragraphs 6 and 7 of Section D of this Part VIII, whichever is applicable.

F. PROCEDURE TO BE FOLLOWED WHERE REMITTANCES OTHER THAN TREASURY CHECKS ARE RECEIVED IN CONNECTION WITH A PAYMENT MADE IN EXCESS OF AMOUNT DUE

1. When a remittance other than a Treasury check is received because a payment was made in excess of the amount due, the material submitted should be examined in accordance with Sections D or E of this Part VIII, whichever is applicable.

2. The remittance should be scheduled for collection to the

credit of the appropriation account if it is determined that the amount of the remittance is the exact difference between the amount due and the amount paid or not in excess thereof,<sup>52/</sup> and a copy of Form ACP-28 should be filed with the adjustment application and adjustment computation schedule.

3. If it is found that the refund is less than the amount due, the county agent should be advised of the amount and requested to secure the additional sum.

4. The remittance should be scheduled for collection to the credit of the special deposits account<sup>53/</sup> if it is determined that the amount of the remittance is greater than the difference between the amount due the applicant and the amount paid him or that no refund should have been made by the applicant under the application.

5. After the amount of the refund due has been determined, this amount should be transferred to the appropriation account and the balance of the remittance, if any, refunded to the depositor.<sup>54/</sup> A copy of Form ACP-28 should be filed with the adjustment application and adjustment computation schedule.

PART IX. PROCEDURE TO BE FOLLOWED WHERE NAME OF PAYEE IS WRITTEN INCORRECTLY OR ERRONEOUSLY PLACED ON CHECK.

A. TREASURY CHECK RETURNED BECAUSE OF ERROR IN APPLICATION

1. When a Treasury check is returned because the payee named therein is not entitled to the check and the payee was erroneously shown in the application (see SRC-1, Section V, Part A), the application and supporting forms which support the claim must be executed in the manner prescribed for the execution of any original forms with the exception that

a. the serial numbers thereof must be the same as those assigned to the original forms followed by the word "Adjustment",

b. the application is not required to be signed by persons not affected by the claim nor must the acreage shares of the disinterested persons be shown,

c. the signature of the supervisor may be omitted if he has been discharged and there is submitted a statement to the effect that the claim is made on the basis of his corrected records. Neither the statement nor the signature of the supervisor is required if the adjustment involves changes in data other than performance data.

2. The statement of explanation which accompanies the adjustment application must

<sup>52/</sup> See Part III, Section A, supra.

<sup>53/</sup> See Part III, Section A, paragraph 6, supra.

<sup>54/</sup> See Part IV, supra.



- a. be prepared in duplicate;
- b. be signed by every person who signs the adjustment application;
- c. recommend the cancelation of the incorrectly issued check and the issuance of a new check to the claimant; and
- d. set forth all of the facts which justify the consideration of the claim.

If the person whose name erroneously appears on the application and the check submits a statement, the statement should disclose the fact that he has no interest in the application or the proceeds of the check.

3. The Treasury check(s) returned in connection with the claim should be canceled as outlined in Part V hereof.

4. The records of the disposition of the checks should be endorsed on the reverse side of the original and copy of Treasury Form 1664-A (Revised). The original of Treasury Form 1664-A (Revised) should be placed in the closed file<sup>55/</sup> and the duplicate copies thereof stapled to the original computation schedule.

5. The Vouchers and Schedules of Disbursements should be prepared in accordance with procedure outlined for regular applications with the exception that one additional copy should be prepared for the files of the Clearance Unit. The adjustment application should not be scheduled with other applications.<sup>56/</sup>

6. The adjustment application, the original of the statement of explanation, one copy of Form ACP-28, and the usual numbers of vouchers and schedules of disbursements should be transmitted to the Preaudit Office of the General Accounting Office.

7. The material not sent to the Preaudit Office of the General Accounting Office should be filed in accordance with existing procedure.

#### B. TREASURY CHECK RETURNED BECAUSE OF AN ERROR IN THE STATE OFFICE

1. When a check is returned because the State office erroneously scheduled the payment, a copy of the original application, certified to be a true and correct copy thereof by the county agent, and a statement in duplicate, from the applicant and the county agent should accompany the claim.

<sup>55/</sup> See Part II, Section A, paragraph 3, supra.

<sup>56/</sup> When an initial and final check issued under the 1936 Agricultural Conservation Program are returned, the adjustment payment to the proper applicant should be made as a full payment on Form ACP-13B.

2. The check(s) returned in connection with the claim should be canceled in accordance with Part V hereof.

3. At the time the copy of Standard Form No. 1044, Revised, is returned from the Disbursing Office, the case should be handled in accordance with the procedure outlined in Section A, paragraphs 4, 5, 6, and 7, of this Part IX.

C. REMITTANCE OTHER THAN TREASURY CHECK IS RECEIVED

1. When a remittance other than a Treasury check is received because the name of the payee was written incorrectly or erroneously placed on the check, the material submitted in connection therewith should be examined in accordance with Section A, paragraphs 1 and 2 of this Part IX, or Section B, paragraph 1 of this Part IX, whichever is applicable.

2. If the refund is determined to be due and the remittance is in the exact amount, or not in excess of the exact amount, of the incorrect payment under which the claim is made, the remittance should be scheduled for collection to the credit of the regular appropriation account and new check issued to the proper applicant in accordance with procedure outlined in Part VIII, Section F, hereof.

3. If the amount of the remittance is less than that due, the county agent should be notified and appropriate action taken to secure the additional sum.

4. When it is determined that the remittance is in excess of the amount of the incorrect payment, i.e., a portion of the amount of the remittance should be refunded to the incorrect payee, the remittance should be scheduled for collection to the credit of the special deposits account, the procedure outlined in Part IV hereof should be followed.

5. When the amount due the correct payee has been covered into the appropriation by the use of Standard Form No. 1046, Revised, the procedure outlined in Part VIII, Section F, hereof, should be followed.

6. If it is determined that the refund should not have been made, the remittance should be scheduled for deposit to the credit of the special deposits account and refunded to the applicant submitting the remittance as outlined in Part IV, Section B, hereof.

PART X. PROCEDURE TO BE FOLLOWED WHERE TWO CHECKS REPRESENTING THE SAME PAYMENT ARE ISSUED

A. TREASURY CHECK RETURNED

1. When two or more Treasury checks representing the same payment are issued and the duplicate checks are returned the duplicate checks should be canceled as outlined in Part V hereof.

2. The statement to be inserted in Form ACP-28 under the words "Action Taken" should set forth, for the purposes of the State Account-



ant, the fact that no other payments will be issued to replace the canceled check.

B. REMITTANCE OTHER THAN TREASURY CHECK RECEIVED.

1. When two or more Treasury checks representing the same payment are issued and cashed by the payee, the remittance refunding the duplicate payment should be deposited for collection to the credit of the regular appropriation account if the amount thereof is the exact amount, or not in excess of the exact amount, of the duplicate check(s).

2. If the amount of the remittance is in excess of the amount of duplicate check(s), the remittance should be taken up in the special deposits account and the procedure outlined in Part IV hereof should be followed.

3. The statement to be inserted in Form ACP-28 under the words "Action Taken" should set forth, for the purposes of the State Accountant, that the collection is not reimbursible.

PART XI. PROCEDURE TO BE FOLLOWED IN SCHEDULING AND VOUCHERING AGRICULTURAL CONSERVATION PAYMENTS ACCRUING TO THE ESTATES OF DECEASED OR INCOMPETENT PERSONS.

A. AUDIT OF STANDARD FORM NO. 1055.

1. Cases involving certification for payment to an executor, administrator, guardian, or committee.<sup>57/</sup>

a. Standard Form No. 1055 must be executed by the claimant in duplicate.

b. Paragraphs 1, 2, 4 and 5 must be properly completed by the claimant to disclose the information indicated.

c. Any additional facts upon which the claim is based may be set out in Paragraph 6j. Sub-paragraphs a. to i., inclusive, of paragraph 6 and affidavit of corroborating witnesses need not be executed.

d. If the date of death (or adjudication or declaration of incompetence) and the domicile of the decedent or incompetent are shown in the court order, the certificate of notary public is not to be required.

<sup>57/</sup> In the absence of a State statute establishing a higher limit, administration will be required where the total payments due the estate of the decedent exceed \$500.00. Where a higher limit is established by the law of the decedent's domicile, the provisions of such statute shall govern as to the amount payable without administration.

e. Standard Form No. 1055 must be supported by a certified copy of the court order appointing the executor or administrator filing claim or by a short form certificate of the appointment. If such certificate or certified copy of the court order shows the appointment to have been made more than one year prior to the date the claim and related schedule and voucher will be received in the Preaudit Office of the General Accounting Office, a certification, by the court making the appointment, to the effect that such appointment is in full force and effect must be secured by the claimant.

f. Where the decedent died intestate and it appears that claim is filed by a public administrator on Standard Form No. 1055, there must be a showing either that:

- (1) There are persons entitled to share in the estate under the laws of the domicile of the decedent,
- (2) That there are creditors of the estate,
- (3) Or that there are assets of the estate other than the amount due from the United States.

g. If Standard Form No. 1055 and any documents submitted in connection therewith are found to conform with the requirements of this Section A, payment may be scheduled and vouchered to the claimant in accordance with the provisions of Sections C or D of this Part XI, whichever is applicable.

h. If for any reason the claim cannot be allowed, the claimant shall be advised by letter of the reason or reasons for disallowance. The county office should be furnished with a copy of such letter. The file relative to the disallowed claim should be placed in a file alphabetically (by name of the decedent) pending renewal of the disallowed claim or submission of a claim by some other person.

2. Cases involving certification for payment in accordance with the laws of distribution of the domicile of the decedent, without the appointment of an executor or administrator.



a. Standard Form No. 1055 must be completely executed except for paragraph 5 thereof, to show the following facts:

(1) That the decedent died intestate.

(2) The amount due from the United States must not exceed the maximum amount, prescribed by State statute of the domicile of the decedent, for estates upon which administration need not be had.<sup>58/</sup>

(3) Funeral expenses must have been paid if the law of the domicile of the decedent allows undertakers statutory preference, as creditors, over the heirs-at-law or next of kin. An itemized, receipted undertaker's bill must be submitted by the claimant to show payment of the funeral expenses. If such funeral expenses have not been paid, a waiver (Form ACP-73) signed by the officiating undertaker is to be required.

(4) If paragraph 6 of Standard Form No. 1055 indicates that the funeral expenses were paid by someone other than the claimant and out of funds not belonging to the estate of the intestate, there must be furnished a waiver of right to claim (Form ACP-73) signed by the person paying such funeral expenses.

b. The affidavit to two witnesses must be completely executed and the Standard Form No. 1055 properly notarized.

c. The applicant, whether he claims personally or through a duly authorized representative (power of attorney) must be a person entitled to take under the laws of the domicile of the decedent. This provision shall be applicable regardless of the location of the farm upon which the payment accrued. If such domicile is a State for which a brief of laws of distribution is not included herein, the claim shall be referred to the Director for appropriate action.

<sup>58/</sup> See Footnote 57/ of this Part XI.

d. If several persons are shown in paragraph 6 of Standard Form No. 1055 to be entitled to share in the payment, payment may be made only to the person or persons whose signature(s) is affixed to Standard Form No. 1055, unless Standard Form No. 1055 is accompanied by the waivers (Forms ACP-73) of all persons so entitled who have not signed Standard Form No. 1055.

e. If, in lieu of waivers, there is submitted a trust agreement signed by persons entitled to share, designating a trustee to receive payment, payment may be made to such trustee, who has submitted Standard Form No. 1055, properly executed and signed by him as trustee, in an amount equalling the respective shares of the trustee, if any, and the shares of the persons appointing the trustee.

f. If Standard Form No. 1055 is executed by one person pursuant to the duly executed power of attorney of a person entitled under the laws of the domicile of the decedent, to share in the payment, the share of the payment due the grantor of the power of attorney shall be scheduled and vouchered to the principal (grantor) and not to the person who has been granted the power of attorney. A power of attorney shall be construed to empower the agent only to claim, and not to receive payment on behalf of his principal. If claim is filed by one person on behalf of another, pursuant to a power of attorney, such power of attorney should specifically authorize the agent to claim the proceeds of the payment due the principal, and should not be merely a power to operate a farm and generally to do acts done in the operation of a farm.

g. In every case the age of the claimant must be shown on Standard Form No. 1055.<sup>59/</sup>

h. If a waiver of right to claim is submitted by a person who otherwise would be entitled, under the applicable laws, to share in the payment, such person must be shown to have attained legal age, if the waiver is granted by a person other than a creditor of the estate of the decedent.

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<sup>59/</sup> It is to be noted that no provision is made on Standard Form No. 1055 for such information. The age of the applicant should appear immediately following the name of the claimant in Paragraph 1 of the form.



i. Where there is more than one person entitled to share in the payment, whether or not separate Standard Forms No. 1055 have been submitted by such persons, separate payments must be certified to each claimant who is entitled to share, in the amount of such claimant's respective interest, if a waiver or trust agreement is not executed by such persons.

j. If there are persons who have neither claimed, waived or delegated their right to claim the amounts due such persons shall not be paid until claim is filed therefor in accordance with the provisions of this Part XI.

3. Cases involving certification for payment to a creditor of the estate of the decedent.

a. If Standard Form No. 1055 is submitted, executed by a creditor of the estate of the decedent, there must be furnished a waiver of right to claim (Form ACP-73) from other creditors of the same or greater degree of preference under the laws of the domicile of the decedent, or else a showing that there are no other such creditors.

b. A person, whether he be an heir, the next of kin, or in no way related to the decedent, who has paid a preferred creditor out of funds not belonging to the estate of the decedent, is by such payment subrogated to the creditors statutory preference and claim by him should be made as creditor in accordance with Paragraph 3 supra of this Section A. If, after allowance of the preferred claim, there remains an amount due the estate of the decedent, such remaining amount is for payment in accordance with the provisions of this Part XI, governing payments to persons other than creditors.

4. Cases involving certification for payment to the widow and/or the minor heirs of a decedent in accordance with an allowance of personal property set aside by order of the court.

a. Inasmuch as exempt allowances in favor of widows and/or minor children of decedents are predicated upon some court action, claims based upon such allowances should be referred to the Director, together with the order making such allowance, or a certified copy thereof.

5. Cases involving certification for payment to a minor, his guardian, or custodian.

a. Where a minor takes, under the applicable state laws, and payment is certified to him, his guardian or custodian, pursuant to claim therefor on Standard Form No. 1055, there must be showing of one of the following:

(1) Letters of Guardianship, certified copies thereof, or a Short Certificate of Letters of Guardianship.

(2) an affidavit, by any person having knowledge of the facts, that the minor is competent to receive and handle funds, or

(3) that the minor is in the care and custody of the person claiming on behalf of such minor, by use of Standard Form No. 1055. In such a case the amount found to be due the minor shall be scheduled for payment in the following style: "Mary Jones, for the support and benefit of William Jones, Minor". There must appear in paragraph 6(j) of Standard Form No. 1055, or in supporting affidavits, a statement of the relationship between the custodian and the minor and the circumstances of the custodianship.

6. Cases wherein adopted or illegitimate children claim payment or are shown on Standard Form No. 1055.

a. Cases wherein adopted or illegitimate children file claim for an amount believed to be due them, or where such adopted or illegitimate children are shown on Standard Form No. 1055, should be referred to the Director for appropriate action. Cases involving collateral kindred of the half-blood should also be submitted to the Director.

B. BRIEF OF LAWS OF DISTRIBUTION OF PERSONAL PROPERTY AND STATUTORY PROVISIONS RELATIVE TO ESTATES OF DECEASED PERSONS DOMICILED WITHIN STATES OF THE SOUTHERN REGION. 60/

60/ The laws of the domicile of the decedent shall govern determinations of rights of claimants. If such domicile is a State concerning which a brief of laws is not furnished herein, the case should be referred to the Director for appropriate action.



1. ALABAMA

The personal property of the decedent is to be distributed as follows:

A. If a widow survives:

I. If there are no living children of decedent, or living descendants of deceased children, widow takes the entire estate.

II. If there is only one living child of decedent, or living descendants of only one deceased child, widow takes one-half of the estate.

III. If more than one child of decedent, or one child and descendants of one or more deceased children, or descendants of more than one deceased child survive:

1. If all children are living, or if some are living and some are deceased but leaving no living descendants, widow and living children take equal shares, except where the number of shares exceeds five, the widow takes one-fifth of the entire estate and the remaining portion is divided equally among the living children.

2. If there are living descendants of deceased children of decedent:

(a) Divide estate into equal shares for widow, all living children, and all children deceased (see (1) below) but with living descendants. (Do not include children who are deceased without leaving living descendants). Widow and living children take such equal shares, except where the shares exceed five in number, the widow takes one-fifth of the entire estate and the remaining portion is divided into equal shares for all living children and all children deceased but with living descendants.

(1) Grandchildren (children of a deceased child of decedent) divide equally among them the share of their deceased parent.

- (1a) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.

B. If a husband survives:

- I. If there are living children of decedent, living descendants of deceased children, living parents or parent, living brother or sister, or living descendants of deceased brothers or sisters, husband takes one-half of the estate.
- II. If no children of decedent, descendants or deceased children, parent or parents, brother or sister, or descendants of deceased brother or sister survive, husband takes entire estate.

C. The remainder of the estate, or all of the estate if no spouse survives, is to be distributed as follows:

- I. If there are living children of decedent or living descendants of deceased children:

- 1. If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

- 2. If there are living descendants of deceased children of decedent:

- (a) Divide estate into equal shares for all living children and all children deceased (see (1) below) but with living descendants. (Do not include children who are deceased without leaving living descendants). Living children take such equal shares.

- (1) Grandchildren and great-grandchildren take as provided under Section A, III, above.

- II. If no children of decedent or descendants of deceased children survive:

- 1. If there are living parents or parent of the decedent:

- (a) If both parents are living, the estate is divided equally between them.



(b) If only one parent is living:

- (1) If there are living brothers and sisters of the decedent, or living descendants of deceased brothers and sisters, surviving parent takes one-half of the estate.

- (1a) If all brothers and sisters are living, or if some are living and some are deceased but leaving no descendants, living brothers and sisters take equal shares of the remaining one-half of the estate.

- (1b) If there are living descendants of deceased brothers and sisters:

- (1c) Divide remaining one-half of the estate into equal shares for all living brothers and sisters, and all brothers and sisters deceased (see (1d) below) but with living descendants. (Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such equal shares.

- (1d) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

2. If there are no living brothers and sisters of the decedent, or living descendants of deceased brothers and sisters, the surviving parent takes the entire estate.

III. If no children of decedent, descendants of deceased children, or parent or parents survive:

1. If there are living brothers or sisters, or living descendants of deceased brothers or sisters, such brothers or sisters and such descendants share in the entire estate in the same manner as provided under Section C, II, (b), (1), above.

- D. If none of the above kindred survive, the claim should be submitted to the Director for appropriate action.
- E. Debts owned by the estate of a decedent which have statutory preference:
  - I. Funeral expenses of the decedent.
  - II. Expenses incident to the last illness of the decedent.
  - III. Taxes assessed on the estate of the decedent prior to his death.
  - IV. Debts owned as salary or wages to employees for services rendered within one year of the date of death of the decedent.
  - V. Other debts of the decedent.

## 2. ARKANSAS

The decedent's personal property is to be distributed as follows:

- A. If a widow survives:
  - I. If there are living children of decedent or living descendants of deceased children:
    - 1. If the remainder of the estate, after the widow has taken her share, would go to other kindred, widow takes one-half of the estate.
    - 2. If the remainder of the estate, after the widow has taken her share, would go to creditors, widow takes one-third of the estate.
  - II. If there are living children of decedent, or living descendants of deceased children, widow takes one-third of the estate.
- B. If a husband survives:
  - I. If there are living children of decedent, or living descendants of deceased children, husband takes one-third of the estate.
  - II. If there are no living children, or living descendants of deceased children, husband takes one-half of the estate.
- C. The remainder of the estate, or all of the estate if no spouse survives, is to be distributed as follows:
  - I. If there are living children of decedent or living de-



1. If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.
  2. If there are living descendants of deceased children:
    - (a) Divide estate into equal shares for all living children and all children deceased (see (1) below) but with living descendants. (Do not include children who are deceased without leaving living descendants). Living children take such equal shares.
      - (1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.
        - (1a) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.
- II. If no children of decedent or descendants of deceased children survive:
1. If there are living parents or parent of the decedent:
    - (a) If both parents are living, the estate is divided equally between them.
    - (b) If only one parent is living, such parent takes the entire estate.
- III. If no children of decedent, descendants of deceased children, or parent or parents survive:
1. If there are living brothers or sisters, or living descendants of deceased brothers or sisters:
    - (a) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
    - (b) If there are living descendants of deceased brothers and sisters:
      - (1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters (see (1a) below) who leave living descendants. (Do not include brothers and sisters who are

deceased without leaving living descendants). Living brothers and sisters take such equal shares.

(1a) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

- D. If none of the above kindred survives, the claim should be submitted to the Director for appropriate action.
- E. Debts owed by the estate of a decedent which have statutory preference:
  - I. Funeral expenses, expenses incident to the last illness of the decedent, demands for medicines, medical or surgical attention, nursing and hospitalization during last illness and wages of servants are claims accorded first preference by statute.
  - II. Judgments rendered against the decedent during his lifetime and which are liens upon any realty left by the decedent are claims accorded second statutory preference.

### 3. FLORIDA

The decedent's personal property is to be distributed as follows:

- A. If spouse survives:
  - I. If there are no living children of decedent, or living descendants of deceased children, spouse takes entire estate.
  - II. If there are living children, or living descendants of deceased children:
    - 1. If all children are living, or if some are living and some are deceased but leaving no living descendants, spouse and living children take equal shares.
    - 2. If there are living descendants of deceased children:
      - (a) Divide estate into equal share for spouse, all living children, and all children deceased (see (1) below) but with living descendants. (Do not include children who are deceased without leaving living descendants). Spouse and living children take such equal shares.



- (1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.
  - (1a) If any of such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.
- B. If no spouse survives, but there are living children of decedent, or living descendants of deceased children:
  - I. If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.
  - II. If there are living descendants of deceased children of decedent:
    1. Divide estate into equal shares for all living children and all children deceased (see (a) below) but with living descendants. (Do not include children who are deceased without leaving living descendants). Living children take such equal shares.
      - (a) Grandchildren and great-grandchildren take as provided under Section A above.
- C. If no spouse, children of decedent, or descendants of deceased children survive:
  - I. If there are living parents of the decedent:
    1. If both parents are living, the estate is divided equally between them.
    2. If only one parent is living, such parent takes the entire estate.
- D. If no spouse, children of decedent, descendants of deceased children, or parent or parents survive:
  - I. If there are living brothers or sisters, or living descendants of deceased brothers or sisters:
    1. If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
    2. If there are living descendants of deceased brothers and sisters:

- (a) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters (see (1) below) who leave living descendants. (Do not include brothers and sisters who are deceased without leaving living descendants). Living brothers and sisters take such equal shares.
  - (1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.
- E. If none of the above kindred survive, the claim should be submitted to the Director for appropriate action.
- F. Debts owed by the estate of a decedent which have statutory preference:
  - I. Funeral expenses not exceeding the total sum of three hundred and fifty dollars constitute debts within the first preferential class. Any amount in excess of such sum shall be paid with debts having no distinction or rank.
  - II. The second preferential class of debts of the decedent is constituted of debts resulting from expenses incident to the last illness of the decedent, including debts for board and lodging, hospitalization, claims of physicians, surgeons or nurses, and claims arising out of medicines furnished the decedent. Such expenses, to be allowed preference, must have been incurred within a period of sixty days prior to the death of the decedent.
  - III. The third preferential class of debts is constituted of wages to the extent of one hundred dollars for each employee of the decedent, for work done or services rendered within sixty days prior to the death of the decedent.
  - IV. Judgments of record in the State of Florida, rendered during the lifetime of the decedent, are debts of the fourth preferential class.
  - V. Mortgages, mechanic's liens, materialmen's liens, laborers' liens, employees' liens and other liens where the value of the encumbered property of the estate exceeds the amount of the lien are claims within the fifth preferential class.
  - VI. All other debts without distinction or rank are accorded last preference as claims against the decedent's estate.



4. GEORGIA

The decedent's personal property is to be distributed as follows:

A. If husband survives:

- I. If there are no living children of decedent, or living descendants of deceased children, the husband takes entire estate.
- II. If there are living children of decedent, or living descendants of deceased children:
  1. If all children are living, or if some are living and some are deceased but leaving no living descendants, husband and living children take equal shares.
  2. If there are living descendants of deceased children:
    - (a) Divide estate into equal shares for husband, all living children, and all children deceased (see (1) below) but with living descendants. (Do not include children who are deceased without leaving living descendants.) Husband and living children take such equal shares.
    - (1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.
      - (1a) If any of such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.

B. If wife survives:

- I. If there are no living children of decedent, or living descendants of deceased children, wife takes entire estate.
- II. If there are living children, or living descendants of deceased children:
  1. If all children are living, or if some are living and some are deceased but leaving no living descendants, wife and living children take equal shares, unless the number of shares is over five, in which case the wife takes one-fifth of the estate and the remaining portion is divided equally among the living children.

2. If there are living descendants of deceased children:

(a) Divide estate into equal shares for wife, living children and all children deceased (see (1) below) but with living descendants. (Do not include children who are deceased without leaving living descendants.) Wife and living children take such equal shares unless the number of shares exceeds five, in which case the wife takes one-fifth of the estate and the remaining portion of the estate is divided into equal shares for all living children and all children deceased but with living descendants.

(1) Grandchildren and great-grandchildren take as provided under Section A, above.

C. If no spouse survives, but there are living children of decedent, or living descendants of deceased children:

I. If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

II. If there are living descendants of deceased children:

1. Divide estate into equal shares for all living children and all children deceased (see (a) below) but with living descendants. (Do not include children who are deceased without leaving living descendants.) Living children take such equal shares.

(a) Grandchildren and great-grandchildren take as provided under Section A, above.

D. If no spouse, children, or descendants of deceased children survive:

I. If there are living parents or parent, brothers or sisters, or living descendants of deceased brothers or sisters:

1. If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, the living parent or parents and/or living brothers and sisters take equal shares.

2. If there are living descendants of deceased brothers and sisters:

(a) Divide estate into equal shares for living parent or parents, all living brothers and sisters, and all deceased brothers and sisters (see (1) below)



who leave living descendants. (Do not include brothers and sisters who are deceased without leaving living descendants.) Living parent or parents and living brothers and sisters take such shares.

- (1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent, except that if there are no living brothers or sisters of the decedent and nephews and nieces take the estate, such nephews and nieces take equal shares without regard to the shares of their parents.

- E. If none of the above kindred survive, the claim should be submitted to the Director for appropriate action.
- F. Debts owed by the estate of the decedent which have statutory preference:
  - I. No creditor's claim shall be allowed unless the assets of the estate are sufficient to provide a year's support for the family of the decedent.
  - II. The first preferred class of debts is constituted of expenses incident to the last illness of the decedent, including funeral expenses, and amounts owed to physicians. Funeral expenses shall be allowed only insofar as they are commensurate with the decedent's circumstances in life.
  - III. Unpaid taxes or other debts due the State of Georgia or the United States shall be accorded preferential consideration as second classification.
  - IV. The third class of preferred claims is constituted of debts owed by the decedent as executor, administrator, or guardian, for an estate committed to him in such capacity, or any debt due from the deceased, as trustee, the decedent having had in his possession, control and management, the trust property.
  - V. Judgments, mortgages, and other liens, rendered or created during the lifetime of the decedent, constitute the fourth preferred classification of debts. Such debts are to be paid according to their priority of lien. Mortgages and other specific liens on property shall be preferred only to the extent of the value of the encumbered property.
  - VI. The fifth classification of preferred debts include only debts due for unpaid rent.

VII. The sixth classification of preferred debts includes all liquidated demands including foreign judgments, dormant judgments, bonds, and all other obligations in writing for the payment of money; promissory notes, and all debts wherein the amount due was liquidated and ascertained or acknowledged in writing by the decedent prior to his death.

5. LOUISIANA

If a surviving spouse has filed claim, the date of marriage must be shown. If the marriage occurred subsequent to the date of the check drawn on the Treasurer of the United States, payable to the order of the decedent, which check shall have been canceled, the claim shall be referred to the Director for appropriate action. If the marriage occurred prior to the date of the canceled check, the following provisions are applicable:

- A. If a spouse survives, such survivor takes one-half of the proceeds of the check.
- B. The remainder of the estate, or all of the estate if no spouse survives, is to be distributed as follows:
  - I. If there are living children of the decedent, or living descendants of deceased children:
    - 1. If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.
    - 2. If there are living descendants of deceased children:
      - (a) Divide proceeds into equal shares for all living children and all deceased children (see(1) below) who leave living descendants. (Do not include children who are deceased without leaving living descendants.) Living children take such shares.
      - (1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.
        - (1a) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild could have received.
  - II. If there are no living children of decedent, or living descendants of deceased children:
    - 1. If parent or parents and/or brothers or sisters, or descendants of deceased brothers or sisters survive, proceeds should be divided as follows:



- (a) If both parents survive, each receives one-fourth of the estate.
  - (b) If only one parent survives, such survivor receives one-fourth of the estate.
  - (c) The remainder, or the entire estate if there is no living parent, is taken by the living brothers and sisters and/or living descendants of deceased brothers and sisters, as follows:
    - (1) If all the brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
    - (2) If there are living descendants of deceased brothers and sisters:
      - (1a) Divide remaining proceeds into equal shares for all living brothers and sisters, and all brothers and sisters deceased (see (1b) below) but with living descendants. (Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such equal shares.
      - (1b) Nephews and nieces (children of deceased brothers and sisters) divide equally among them the share of their deceased parent.
- C. If none of the above kindred survive, the claim should be submitted to the Director for appropriate action.
- D. Debts owed by the estate of the decedent which have statutory preference:
- I. The charge against a succession, such as funeral charges, law charges, lawyer's fees, for settling the succession, the thousand dollars secured in certain cases to the widow or minor heirs of the deceased, and all claims against the succession originating after the death of the person whose succession is un-

der administration, are to be paid before the debts contracted by the deceased person.<sup>61/</sup>

## 6. MISSISSIPPI

The decedent's personal property is to be distributed as follows:

### A. If spouse survives:

- I. If there are no living children of decedent, or living descendants of deceased children, spouse takes entire estate.
- II. If there are living children of decedent, or living descendants of deceased children:
  1. If all children are living, or if some are living and some are deceased but leaving no living descendants, spouse and living children take equal shares.
  2. If there are living descendants of deceased children:
    - (a) Divide estate into equal shares for spouse, all living children, and all children deceased (see (1) below) but with living descendants. (Do not include children who are deceased without leaving living descendants.) Spouse and living children take such equal shares.
    - (1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.
    - (1a) If any of such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.

### B. If no spouse survives, but there are living children of the decedent, or living descendants of deceased children:

<sup>61/</sup> Any law charges, lawyer's fees, for settling the succession, or the thousand dollars secured in certain cases to the widow or minor heirs of the decedent are predicated upon administration proceedings or an order of the court of jurisdiction, declaring a widow's allowance. If there is administration of the estate, payment shall be scheduled and vouchered to the administrator or executor, without regard to claims of creditors. However, claim by the officiating undertaker, based upon non-payment by the estate of the funeral expenses, is to be preferred over the claim of the widow or heirs.

- I. If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.
- II. If there are living descendants of deceased children:
  1. Divide estate into equal shares for all living children and all children deceased (see (a) below) but with living descendants. (Do not include children who are deceased without leaving living descendants.) Living children take such equal shares.
    - (a) Grandchildren and great-grandchildren take as provided under Section A above.
- C. If no spouse, children of decedent, or descendants of deceased children survive:
  - I. If there are living parents or parent, brothers or sisters, or living descendants of deceased brothers or sisters:
    1. If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, the living parent or parents and/or living brothers and sisters take equal shares.
    2. If there are living descendants of deceased brothers and sisters:
      - (a) Divide estate into equal shares for living parent or parents, all living brothers and sisters, and all deceased brothers and sisters (see (1) below) who leave living descendants. (Do not include brothers and sisters who are deceased without leaving living descendants.) Living parent or parents and living brothers and sisters take such equal shares.
        - (1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.
- D. If none of the above kindred survive, the claim should be submitted to the Director for appropriate action.
- E. Debts owed by the estate of the decedent which have statutory preference:
  - I. If claim is filed by a creditor of the estate of the decedent, the case shall be referred to the Director for appropriate action.



7. OKLAHOMA

The decedent's personal property is to be distributed as follows:

- A. If spouse survives:
  - I. If there is only one living child of decedent, or living descendants of only one deceased child, spouse takes one-half of the estate.
  - II. If more than one child of decedent, or one child and descendants of one or more deceased children, or descendants of more than one deceased child survive, spouse takes one-third of the estate.
  - III. If there are no living children of decedent, or living descendants of deceased children, but a parent or parents, or brother or sister survive, spouse takes one-half of the estate.
  - IV. If none of the above kindred survives, spouse takes the entire estate.
  - V. If there are no living children of decedent, or living descendants of deceased children, and it appears that the surviving spouse is claiming the entire proceeds of the payment to be made by the United States because such payment was the result of the joint industry of husband and wife, the surviving spouse is entitled to full payment.
- B. The remainder of the estate, or all of the estate if no spouse survives, is to be distributed as follows:
  - I. If there are living children of decedent or living descendants of deceased children:
    - 1. If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.
    - 2. If there are living descendants of deceased children:
      - (a) Divide estate into equal shares for all living children and all children deceased (see (1) below) but with living descendants. (Do not include children who are deceased without leaving living descendants.) Living children take such equal shares.
      - (1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the de-

cedent, and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.

(1a) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

II. If no children of decedent or descendants of deceased children survive:

1. If there are living parents or parent of the decedent:

(a) If both parents are living, the estate is divided equally between them.

(b) If only one parent is living, such parent takes the entire estate.

III. If no children of decedent, descendants of deceased children, or parents or parent survive:

1. If there are living brothers or sisters, or living children of deceased brothers or sisters:

(a) If all brothers and sisters are living, or if some are living and some are deceased, but leaving no living descendants, living brothers and sisters take equal shares.

(b) If there are living descendants of deceased brothers and sisters:

(1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters (see (1a) below) who leave living children. (Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such equal shares.

(1a) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

- C. If none of the above kindred survive, the claim should be submitted to the Director for appropriate action.
- D. Debts owed by the estate of the decedent which have statutory preference:
  - I. A debt owed by the estate of the decedent as the result of funeral expenses of such decedent is accorded first statutory preference.
  - II. Debts having second statutory preference are those contracted as the result of expenses incident to the last illness of the decedent. This preference shall be inclusive of claims by physicians, surgeons or nurses; for hospitalization and for medicines furnished the decedent during his last illness.
  - III. The claim accorded third preference is not a debt, as such, but is an allowance of funds necessary for the support of the family of the decedent for a period of ninety days. The amount payable under this third preference is necessarily a matter of discretion, and is to be determined according to the best judgment of the State office in the absence of court action. If court action has been taken, the provision of the court order shall govern.
  - IV. Taxes owed by the estate of the decedent to the State of Oklahoma or to the United States are debts of the fourth classification of preference.
  - V. Judgments rendered against the decedent during his lifetime, which are liens upon his property, and mortgages, in the order of their dates, are debts within the fifth preferred class.
  - VI. The sixth classification, for the purposes of this procedure, shall include all other demands against the estate of the decedent.

#### 8. SOUTH CAROLINA

The personal property of the decedent is to be distributed as follows:

- A. If spouse survives:
  - I. If there are living children of decedent, or living descendants of deceased children, spouse takes one-third of the estate.
  - II. If there are no living children of decedent, or living descendants of deceased children, but a parent or parents or other direct ancestor, brother or sister of whole or



half blood, or nephew or niece of whole blood survive, spouse takes one-half of the estate.

III. If there are none of the above relatives, but other kindred survive, spouse takes two-thirds of the estate.

IV. If no kindred survive, spouse takes the entire estate.

B. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

I. If there are living children of decedent or living descendants of deceased children:

1. If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

2. If there are living descendants of deceased children:

(a) Divide estate into equal shares for all living children and all children deceased (see (1) below) but with living descendants. (Do not include children who are deceased without leaving living descendants.) Living children take such equal shares.

(1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.

(1a) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.

II. If no children of decedent or descendants of deceased children survive:

1. If there are living parents or parent, brothers or sisters of whole blood, or living descendants of deceased brothers or sisters of whole blood:

(a) If all the brothers and sisters of whole blood are living, or if some are living and some are deceased but leaving no living descendants, the living parent or parents and/or living brothers and sisters of whole blood take equal shares.

(b) If there are living descendants of deceased brothers and sisters of whole blood and at least one living brother or sister of whole blood:

- (1) Divide estate into equal shares for living parent or parents, all living brothers and sisters of whole blood and all brothers and sisters of whole blood deceased (see (1a) below) but with living descendants. (Do not include brothers and sisters of whole blood who are deceased without leaving living descendants.) Living parent or parents and living brothers and sisters of whole blood take such equal shares.

(1a) Nephews and nieces (children of deceased brothers and sisters of whole blood) divide equally among them the share of their deceased parent.

- (c) If there are living descendants of deceased brothers and sisters of whole blood and no brothers or sisters of whole blood or brothers or sisters of half blood survive, the estate is divided as under Section (b), (1), above.

III. If no children of decedent, descendants of deceased children, parent or parents, or brothers or sisters of whole blood survive:

1. If there are living descendants of deceased brothers and sisters of whole blood and living brothers and sisters of half blood, such living descendants and living brothers and sisters take equal shares.
2. If there are no living descendants of deceased brothers or sisters of whole blood, but brothers or sisters of half blood survive, such brothers and sisters take equal shares.

C. If none of the above kindred survive, the claim should be submitted to the Director for appropriate action.

D. Debts owed by the estate of the decedent which have statutory preference:

I. Funeral expenses and expenses incident to the last illness of the decedent, are debts to be accorded first preference. Expenses incident to the last illness of the decedent shall include claims by physicians, surgeons, or nurses; claims for hospitalization, and claims for medicines and medical supplies furnished the decedent during his last illness.

II. Debts owed for unpaid taxes, or other debts owed to the State of South Carolina are accorded second statutory preference. 62/

- III. The third class of debts having preference by statute are those evidenced by mortgages, judgments and executions, in the order of the dates thereof.
- IV. Debts owed as the result of non-payment of rents by the decedent are accorded fourth preference by statute.
- V. The fifth classification of debts having statutory preference are those debts owed on bonds, sealed instruments, and debts owed on simple contracts.

9. TEXAS

If a surviving spouse is claiming, the date of marriage must be shown. If marriage is subsequent to date of check drawn on the Treasurer of the United States, submit the case to the Director; if date of marriage is prior to date of check, the following provisions are applicable:

- A. If spouse survives and there are no living children of decedent, or living descendants of deceased children, spouse takes entire proceeds of the check.
- B. If spouse survives and there are living children of decedent, or living descendants of deceased children, spouse takes one-half of the proceeds of the check.
- C. The remainder, or the entire estate if no spouse survives, is to be distributed as follows:
  - I. If there are living children of decedent, or living descendants of deceased children:
    - 1. If all the children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares of remaining one-half.
    - 2. If there are living descendants of deceased children:
      - (a) Divide remaining one-half into equal shares for all living children, and all children deceased (see (1) below) but with living descendants. (Do not include children who are deceased without leaving living descendants. Living children take such equal shares.
      - (1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent, grandchildren take equal shares without regard to the shares of their parents.



- (1a) If any of such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, the great-grandchildren take the remaining one-half (or all if the spouse of the decedent did not survive), such amount to be divided equally among such great-grandchildren without regard to the shares their parents would have received had they continued to live.
- II. If no children of decedent, or descendants of deceased children survive, but there are living parents or parent of decedent:
- 1. If both parents are living, the proceeds are divided equally between them.
  - 2. If only one parent is living:
    - (a) If there are living brothers and sisters of the decedent, or living descendants of deceased brothers or sisters, surviving parent takes one-half of the proceeds.
      - (1) If all the brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares of the remaining one-half of the proceeds.
      - (2) If there are living descendants of deceased brothers and sisters:
        - (1a) Divide remaining one-half of the proceeds into equal shares for all living brothers and sisters, and all brothers and sisters deceased (see (1b) below) but with living descendants. (Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.
        - (1b) Nephews and nieces (children of deceased brothers and sisters) divide equally among them the share of their deceased parent.

- (b) If there are no living brothers or sisters, or living descendants of deceased brothers or sisters, the surviving parent takes the entire proceeds.

III. If no children of decedent, descendants of deceased children, or parent or parents survive:

- 1. If there are living brothers or sisters, or living descendants or deceased brothers or sisters, such brothers or sisters and such descendants share in the entire proceeds in the same manner as provided under Section II, 2, (a), above.

IV. If none of the above kindred survive, the claim should be submitted to the Director for appropriate action.

D. Debts owed by the estate of a deceased person which have statutory preference.

- I. Funeral expenses and expenses of the last illness of the decedent, not exceeding the amount of \$500.00, are debts accorded first statutory preference. Expenses incident to the last illness include expenses covering services by physicians, surgeons or nurses; for hospitalization and for medicines or medical supplies.

- II. Debts arising as the result of preservation, safekeeping and management of the estate are within the second classification of preference.

C. PREPARATION OF SCHEDULES AND VOUCHERS FOR PAYMENTS ACCRUING TO THE ESTATES OF INCOMPETENT PERSONS FOR CASES WHEREIN NEITHER THE DECEDENT NOR THE APPLICANT IS INDEBTED TO THE AGRICULTURAL ADJUSTMENT ADMINISTRATION

1. When it has been determined that the person claiming the proceeds of a 1937 Agricultural Conservation payment, by use of Standard Form No. 1055, is entitled to all or part of the payment due the estate of the decedent, such amount as the claimant may be entitled to may be scheduled and vouchered for payment to such claimant by preparing schedules and vouchers of disbursement, Forms ACP-41C, (or Forms ACP-41D, if applicable) ACP-42 and ACP-22 in accordance with the procedure for scheduling and vouchering payments under applications for grant payments, Forms SR-109, with the following exceptions:

a. One additional copy shall be prepared for the files of the Clearance Unit.

b. Enter the code "(C)" immediately following the Administrative Voucher number.

c. Payments shall be scheduled and vouchered to the claimants individually except in cases involving payment to a trustee or custodian, 63/ or to the widow and minor heirs of the decedent. Payment

to a trustee shall be styled in the following manner: "John Doe, Trustee". The nature of the trust shall not be set out on the schedule or voucher or on the face of the check drawn pursuant thereto.

d. If it is found that all or part of the amount due is payable to the widow, and the minor heirs of the decedent, such payment shall be scheduled and vouchered as follows:

(1) Where there are no more than two minor heirs, the payment shall be scheduled and vouchered to such widow and minor heirs by name, e.g., Mary Doe, for herself and as custodian of James Doe and Jane Doe, minor heirs of John Doe, deceased.

(2) Where there are more than two minor heirs, the payment shall be scheduled and vouchered to the widow and minor heirs as a class, e.g., Mary Doe, for herself and as custodian of the minor heirs of John Doe, deceased.

2. When all or part of a payment due has been scheduled and vouchered for payment to a claimant, an entry should be made on the two copies of Treasury Forms 1664-A, (Revised,) which form a part of the claims file, of the schedule and voucher of disbursements and the bureau voucher and schedule number. Subsequent reference to such notations will avoid duplicate or overlapping payments on any subsequent voucher and schedule prepared with respect to the same original payment.

3. When it is determined that a claimant is entitled to all or part of a 1936 Agricultural Conservation payment, such amount as the claimant may be found to be entitled to may be scheduled and vouchered to such claimant by preparing a schedule and voucher of disbursement, Forms ACP-13B, ACP-14, and Standard Form No. 1064 in accordance with the procedure for scheduling and vouchering regular Application for Grant Payments, Forms SR-9 (See SRP-36) with the following exceptions:

a. One additional copy shall be prepared for the files of the Remittance Clerk.

b. Enter the code "(C)" immediately following the Administrative Voucher number.

c. Payments shall be scheduled and vouchered to the claimants individually, except in cases wherein payment is certified to a trustee or custodian.<sup>64/</sup> Payment to a trustee shall be styled in the following manner: "John Doe, Trustee." The nature of the trust shall not be set out on the schedule or voucher or on the check drawn pursuant thereto.

<sup>64/</sup> See Section A, paragraph 5, of this Part XI.



4. When all or part of a 1936 Agricultural Conservation payment has been scheduled and vouchered for payment to a claimant, an entry should be made on a file copy of Treasury Form No. 1664-A, (Revised,) or Form M-66, or other memoranda of the canceled check contained in the claims folder. Such entry should set out the bureau voucher and schedule number and the amount certified. Subsequent reference to such entries will avoid duplicate or overlapping payments on subsequent schedules and vouchers, if any, prepared with respect to the same original payment.

5. If there is due the estate of the decedent both an initial and final payment, such payments shall be combined for the purpose of paying the amounts thereof to claimants who derive their right to payment from such decedent. If the amount due as the final payment has never been paid, i.e., if a check for the amount was never drawn, claim for such amount should be made in paragraph 3 of Standard Form No. 1055.

D. PREPARATION OF SCHEDULES AND VOUCHERS FOR PAYMENTS ACCRUING TO THE ESTATES OF DECEASED OR INCOMPETENT PERSONS FOR CASES WHEREIN EITHER THE DECEDENT OR THE APPLICANT IS INDEBTED TO THE AGRICULTURAL ADJUSTMENT ADMINISTRATION

1. If it is determined that the estate of a deceased person is indebted to the Agricultural Adjustment Administration<sup>65/</sup> the entire amount of the payment due the decedent's estate, or so much thereof as is required to liquidate such indebtedness, shall be scheduled to the Treasurer of the United States in the manner outlined in Part II of SRC-103, Revised. The remaining amount due, if any, is for payment in accordance with this Part XI.

2. If it is determined that an applicant executing Standard Form No. 1055 is entitled to the beneficial interest of the entire payment due or the beneficial interest of a share therein, and it is further determined that such applicant is indebted to the Agricultural Adjustment Administration, the entire beneficial interest of such applicant, or so much thereof as is necessary, shall be scheduled and vouchered for payment to the Treasurer of the United States in the manner outlined in Part II of SRC-103, Revised. The remaining amount due such applicant, if any, is for payment in accordance with the provisions of this Part XI.

3. If it is determined that a person, who, under the laws of the domicile of the decedent, is entitled to share in the amount due, has signed a waiver or trust agreement, relinquishing or delegating to another his right to payment and if it should further appear that such person who has waived or delegated his right to payment is indebted to the Agricultural Adjustment Administration, the amount that would be due such person in the absence of the waiver or delegation, or so much thereof as is necessary to liquidate such indebtedness, shall be scheduled and vouchered subject to deduction in accordance with Part II of SRC-103, Revised, and the remaining amount due, if any, paid in accordance with the waiver or trust agreement, as outlined in this Part XI.

<sup>65/</sup> Debts owed to independent bureaus, agencies or departments of the Government, other than the Agricultural Adjustment Administration, shall not be set off if reported subsequent to the initial (original) administrative certification of the voucher for payment to the decedent.

4. If a person entitled to share in the proceeds of a payment has granted to another the authority to file claim for such amount, payment shall be scheduled and vouchered to the person granting the power of attorney.<sup>66/</sup> If, therefore, it should be determined that the principal is indebted to the Agricultural Adjustment Administration, the amount due such principal, or so much thereof as is necessary, shall be scheduled and vouchered subject to deduction and the remaining amount due, if any, paid to such principal as outlined in this Part XI.

#### E. WORDS AND PHRASES

The explanation of given terms, while not complete, will serve to indicate the meaning of such terms and expressions as used in this SRC-102 and their use will result in greater consistency in the handling of cases involving payments to claimants of amounts due the estates of decedents.

Testate: Deceased leaving a will.

Intestate: Deceased not leaving a will.

Letters Testamentary: Court order appointing an executor to carry out the terms of a will.

Short form Certificates: Short certificates issued by a court certifying that letters testamentary or letters of administration have been issued.

Executor: Person designated in a will and appointed by a court to settle the estate of a decedent in accordance with a will.

Administrator: Person appointed by a court to settle the estate of a decedent in accordance with State law, usually in the absence of a will.

Guardian: Person appointed by a court to transact business, etc., on behalf of a minor.

Committee: Person appointed by a court to transact business, etc., on behalf of an insane person.

Descendants: Children, grandchildren, great-grandchildren of decedent.

Custodian: Person who has not been appointed guardian but who has actual physical custody of a minor, and has charge of the minor's business affairs. Usually a parent or near relative of minor.

Minor: Person who has not reached the age at which State law declares him competent to handle all business affairs.

<sup>66/</sup> See Section A, paragraph 2, sub-paragraph f., of this Part XI.

Kin, Kindred: Blood relation or relations. For example, the brother of decedent's father is kin, whereas the wife of such brother is not kin.

Brothers and sisters of the whole blood: Brothers and sisters having both parents in common.

Collateral Kindred of the half blood: Brothers and sisters having but one parent in common.

Power of Attorney: Instrument authorizing one person to trans-act business for and execute the signature of another. Note that in power of attorney cases payment should be scheduled to the principal and not to the designated fiduciary.

Waiver: Instrument by which a person definitely and clearly renounces or gives up his right in and to the proceeds of the check. Note that in waiver cases payment should be scheduled to the person in whose favor the waiver was executed and not to the person who executed the waiver.

Trust Agreement: Instrument by which one or more persons designate another to receive the payment in his own name. Note that in trust cases payment should be scheduled to the trustee as such.

F. AGE AT WHICH PERSONS CEASE TO BE MINORS

<u>State</u>	<u>Male</u>	<u>Female</u>
1. Alabama	21	21
2. Arizona	21	21
3. Arkansas	21	18
4. California	21	21 except all females who marry and are 18 or over
5. Colorado	21	21
6. Connecticut	21	21
7. Delaware	21	21 or before if she marries
8. Florida	21 or before if he marries	21 or before if she marries
9. Georgia	21	21



	<u>State</u>	<u>Male</u>	<u>Female</u>
10.	Idaho	21	18
11.	Illinois	21	18
12.	Indiana	21	21
13.	Iowa	21 or before if he marries	21 or before if she marries
14.	Kansas	21 except that all males who remain married and are 18 or over are of age	21 except all females who remain married and are 18 or over are of age
15.	Kentucky	21	21
16.	Louisiana	21	21
17.	Maine	21	21
18.	Maryland	21	21 except all females who marry and are 18 or over are of age
19.	Massachusetts	21	21
20.	Michigan	21	21
21.	Minnesota	21	18
22.	Mississippi	21	21
23.	Missouri	21	21
24.	Montana	21	18
25.	Nebraska	21	21 or before if she marries
26.	Nevada	21	18
27.	New Hampshire	21	21
28.	New Jersey	21	21
29.	New Mexico	21	21
30.	New York	21	21
31.	North Carolina	21	21

	<u>State</u>	<u>Male</u>	<u>Female</u>
32.	North Dakota	21	18
33.	Ohio	21	21
34.	Oklahoma	21	18
35.	Oregon	21	18 or before if she marries
36.	Pennsylvania	21	21
37.	Rhode Island	21	21
38.	South Carolina	21	21
39.	South Dakota	21	18
40.	Tennessee	21	21
41.	Texas	21	21 or before if she marries
42.	Utah	21 or before if he marries	21 or before if she marries
43.	Vermont	21	21
44.	Virginia	21	21
45.	Washington	21	21 or before if she marries
46.	West Virginia	21	21
47.	Wisconsin	21	21
48.	Wyoming	21	21

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SRC-102  
Amendment No. 1.



Issued June 15, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

STATE OFFICE PROCEDURE FOR THE DISPOSITION OF  
ADJUSTMENT APPLICATIONS, UNDELIVERED CHECKS,  
LOST CHECKS, AND REFUNDS OF GRANT PAYMENTS  
UNDER THE AGRICULTURAL CONSERVATION PROGRAM

1. Paragraph 5, Section B, Part XI, of SRC-102 is amended by the deletion of the whole thereof and the substitution of the following:

5. Louisiana.

If a surviving spouse has filed claim, the date of the marriage must be shown. If the marriage occurred subsequent to the date of the check drawn on the Treasurer of the United States, payable to the order of the decedent, which check shall have been canceled, the claim shall be referred to the Director for appropriate action. If the marriage occurred prior to the date of the canceled check, the following provisions are applicable:

I. If a spouse survives:

A. If there are living children, or living descendants of deceased children, the surviving spouse takes one-half of the proceeds of the check.

B. If there are no living children and no living descendants of deceased children, but a parent or parents survive, the surviving spouse takes three-fourths of the proceeds of the check and the remaining one-fourth is divided equally between the surviving parents of the decedent or all is to be paid to the surviving parent if one is deceased.

C. If there are no living children, or living descendants of deceased children or living parent or parents, the surviving spouse takes the entire amount due the estate of the decedent.

II. If no spouse survives, the entire estate, or the remainder of the estate if a spouse has survived, is to be distributed as follows:

JUL 29 1938

A. If there are living children, or living descendants of deceased children:

1. If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

2. If there are living descendants of deceased children:

(a) Divide proceeds into equal shares for all living children and all deceased children (see (1) below) who leave living descendants. (Do not include children who are deceased without leaving living descendants). Living children take such shares.

(1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.

(a) If any such grandchildren are deceased, leaving living children, such children divide equally among them the share that such deceased grand child would have received had he continued to live.

B. If there are no living children, or living descendants of deceased children:

1. If a parent, or parents, survive and there are no living brothers or sisters, or descendants of deceased brothers or sisters the proceeds of the check shall be divided as follows:

(a) If both parents survive, the proceeds shall be divided equally between them.

(b) If only one parent survives, such survivor takes the entire proceeds.

2. If parent or parents and/or brothers or sisters, or descendants of deceased brothers or sisters survive, the proceeds of the check shall be divided as follows:

(a) If both parents survive, each receives one-fourth of the amount due the estate of the decedent.

(b) If only one parent survives, such survivor receives one-fourth of the amount due the estate of the decedent.

(c) The remainder or all of the amount due if there is no living parent, is to be paid to the living brothers or sisters and/or living descendants of deceased brothers and sisters as follows:

(1) If all the brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.

(2) If there are living descendants of deceased brothers and sisters:

(a) Divide the remaining amount due into equal shares for all living brothers and sisters and all brothers and sisters who are deceased (see (1a) below) and who have left living descendants. (Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.

(1a) Nephews and nieces of decedent (children of deceased brothers and sisters of decedent) divide equally among them the share their deceased parent would have received had he continued to live.

C. If none of the above kindred survives, any claim for the amount due the estate of the decedent should be referred to the Director for appropriate action.

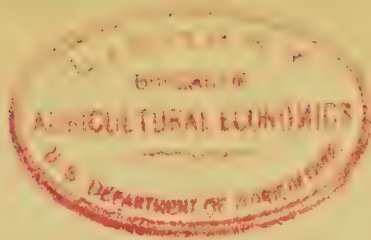
D. Debts owed by the estate of the decedent which have statutory preference:



1. The charges against a succession, such as funeral charges, law charges, lawyers fees for settling the succession, the thousand dollars secured in certain cases to the widow or minor heirs of the decedent, and all claims against the succession originating after the death of the person whose succession is under administration, are to be paid before the debts of the deceased person.<sup>61/</sup>

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<sup>61/</sup> Any law charges, lawyers fees for settling the succession, or the thousand dollars secured in certain cases to the widow or minor heirs of the decedent are predicated upon administration proceedings or upon an order of the court of jurisdiction declaring a widow's allowance. If there is administration of the estate, payment shall be scheduled and vouchered to the administrator or executor, without regard to claims of creditors. However, claim by the officiating undertaker, based upon non-payment by the estate of the funeral expenses of the decedent, is to be preferred over the claim of the widow, heirs, or next of kin.



Issued July 25, 1938

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UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

STATE OFFICE PROCEDURE FOR THE DISPOSITION OF  
ADJUSTMENT APPLICATIONS, UNDELIVERED CHECKS,  
LOST CHECKS, AND REFUNDS OF GRANT PAYMENTS  
UNDER THE AGRICULTURAL CONSERVATION PROGRAM

1. Sub-paragraph d., Paragraph 2, Section A, Part XI, of SRC-102, is amended by the deletion of the whole thereof and the substitution of the following:

d. If the amount due the estate of the decedent is in excess of the sum of \$100.00 and if there are adult heirs, shown in paragraph 6 (f), of Standard Form No. 1055, entitled to share in the payment, payment may be made only of the amount to which the claimant is entitled, (either personally or for the benefit of another) unless Form ACP-73 is submitted by such adult heirs who have not signed Standard Form No. 1055.

2. Sub-paragraph i., Paragraph 2, Section A, Part XI, of SRC-102, is amended by the deletion of the whole thereof and the substitution of the following:

i. If a waiver(s) or a properly executed trust agreement, has not been submitted, and if the amount of the payment due the decedent is in excess of the sum of \$100.00, and if it is determined that there are adult heirs entitled to share in the payment who have claimed or authorized another to claim for them, in accordance with the provisions of this SRC-102, the respective shares due each such adult heir should be scheduled and vouchered payable to them individually.

3. Paragraph 2, Section A, Part XI, of SRC-102, is amended by the addition of the following new sub-paragraph k.:

k. If the amount due the estate of the decedent is in excess of the sum of \$100.00, the ages of the heirs, whose names are shown in paragraph 6 (f), of Standard Form No. 1055, must be set forth immediately following their names in such paragraph.

4. Sub-paragraph d., Paragraph 1, Section C, Part XI, of SRC-102, is amended by the deletion of the whole thereof and the substitution of the following:

d. If it is found that all or part of the amount due is payable to the widow (or widower) and the minor heirs of the decedent, such payment, or portion thereof, may be scheduled and vouchered as follows:

(1) Where there are no more than two minor heirs, the payment may be scheduled and vouchered to such widow (or widower) and minor heirs by name, e.g., Mary Doe, for herself and as custodian of James Doe and Jane Doe, minor heirs of John Doe, deceased.

(2) Where there are more than two minor heirs, the payment may be scheduled and vouchered to the widow (or widower) and minor heirs as a class, e.g., Mary Doe, for herself and as custodian of the minor heirs of Joe Doe, deceased.

(3) The provisions of this sub-paragraph d. are to be ordinarily confined to cases in which the total payment due the estate of the decedent is in excess of the sum of \$100.00, (see Section C, Paragraph 1, sub-paragraph e., Part XI, of this SRC-102, as amended, *infra*).

5. Paragraph 1, Section C, Part XI, of SRC-102, is amended by the addition of the following new sub-paragraphs e. and f.:

e. If a decedent has died leaving a surviving spouse and children and a claim is submitted by such surviving spouse, the amount claimed may be scheduled and vouchered to the claimant as "widow (or widower) and representative of the heirs of \_\_\_\_\_ (decedent), deceased," provided, however, that the provisions of this sub-paragraph e. shall be limited to payments of \$100.00 or less.

f. If the amount due the estate of the decedent is in excess of the sum of \$100.00, it becomes pertinent to establish the ages of all children of the decedent.





Issued September 30, 1938

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

STATE OFFICE PROCEDURE FOR THE DISPOSITION OF  
ADJUSTMENT APPLICATIONS, UNDELIVERED CHECKS,  
LOST CHECKS, AND REFUNDS OF GRANT PAYMENTS  
UNDER THE AGRICULTURAL CONSERVATION PROGRAM.

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1. Section A, Part XI, of SRC-102, as amended, is further amended to read as follows:

A. AUDIT OF STANDARD FORM NO. 1055.

1. Cases involving certification for payment to an executor, administrator, guardian, or committee. 57/

a. Standard Form No. 1055 must be executed by the claimant in duplicate.

b. Paragraphs 1, 2, 4, and 5 must be properly completed by the claimant to disclose the information indicated.

c. Any additional facts upon which the claim is based may be set out in Paragraph 6j. Sub-paragraphs a. to i., inclusive, of paragraph 6 and affidavit of corroborating witnesses need not be executed.

d. If the date of death (or adjudication or declaration of incompetence) and the domicile of the decedent or incompetent are shown in the court order, the certificate of notary public is not to be required.

e. Standard Form No. 1055 must be supported by a certified copy of the court order appointing the executor or administrator filing claim or by a short form certificate of the appointment. If such certificate or certified copy of the court order shows the appointment to have been made more than one year prior to the date the claim and related schedule and voucher will be received in the Preaudit Office of the General Accounting Office, a certification, by the court making the appointment, to the effect that such appointment is in full force and effect must be secured by the claimant.

57/ In the absence of a State statute establishing a higher limit, administration will be required where the total payments due the estate of the decedent exceed \$500.00. Where a higher limit is established by the law of the decedent's domicile, the provisions of such statute shall govern as to the amount payable without administration.

f. Where the decedent died intestate and it appears that claim is filed by a public administrator on Standard Form No. 1055, there must be a showing either that:

(1) There are persons entitled to share in the estate under the laws of the domicile of the decedent,

(2) That there are creditors of the estate,

(3) Or that there are assets of the estate other than the amount due from the United States.

g. If Standard Form No. 1055 and any documents submitted in connection therewith are found to conform with the requirements of this Section A, payment may be scheduled and vouchered to the claimant in accordance with the provisions of Sections C or D of this Part XI, whichever is applicable.

h. If for any reason the claim cannot be allowed, the claimant shall be advised by letter of the reason or reasons for disallowance. The county office should be furnished with a copy of such letter. The file relative to the disallowed claim should be placed in a file alphabetically (by name of the decedent) pending renewal of the disallowed claim or submission of a claim by some other person.

2. Cases involving certification for payment in accordance with the laws of distribution of the domicile of the decedent, without the appointment of an executor or administrator.

a. Standard Form No. 1055 must be completely executed except for paragraph 5 thereof, to show the following facts:

(1) That the decedent died intestate.

(2) The amount due from the United States must not exceed the maximum amount, prescribed by State statute of the domicile of the decedent, for estates upon which administration need not be had. 58/

(3) Funeral expenses must have been paid if the law of the domicile of the decedent allows undertakers statutory preference, as creditors, over the heirs-at-law or next of kin. An itemized, receipted undertaker's bill must be submitted by the claimant to show payment of the funeral expenses. If such funeral expenses have not been paid, a waiver (Form ACP-73) signed by the officiating undertaker is to be required.

(4) If paragraph 6 of Standard Form No. 1055 indicates that the funeral expenses were paid by someone other than the claimant and out of funds not belonging to the estate of the intestate, there must be furnished a waiver of right to claim (Form ACP-73) signed by the person paying such funeral expenses.

b. The affidavit of two witnesses must be completely executed and the Standard Form No. 1055 properly notarized.

c. The applicant, whether he claims personally or through a duly authorized representative (power of attorney) must be a person entitled to take under the laws of the domicile of the decedent. This provision shall be applicable regardless of the location of the farm upon which the payment accrued. If such domicile is a State for which a brief of laws of distribution is not included herein, the claim shall be referred to the Director for appropriate action.

d. If there are adult heirs shown, in paragraph 6(f) of Standard Form No. 1055, to be entitled to share in the payment, payment may be made to the claimant only of the amount to which he is entitled unless a properly executed trust agreement (Form AAA-378) is submitted, signed by such adult heirs who have not signed Standard Form No. 1055.

e. If there is submitted a trust agreement signed by a person or persons entitled to share, designating a trustee to receive payment, payment may be made to such trustee, who has submitted Standard Form No. 1055 properly executed by him as trustee, in the amount equaling the respective shares of the trustee, if any, and the shares of the persons appointing the trustee.

f. If Standard Form No. 1055 is executed by one person pursuant to the duly executed power of attorney of a person entitled under the laws of the domicile of the decedent to share in the payment, the share of the payment due the grantor of the power of attorney shall be scheduled and vouchered for payment to the principal (grantor) and not to the person



who has been granted the power of attorney. A power of attorney shall be construed to empower the agent only to claim, and not to receive, payment on behalf of his principal. If claim is filed by one person on behalf of another pursuant to a power of attorney, such power of attorney should specifically authorize the agent to claim the proceeds of the payment for the principal and should not be merely a power to operate a farm and generally to do acts done in the operation of a farm.

g. In every case the age of the claimant must be shown on Standard Form No. 1055. 59/

h. If a waiver of right to claim is submitted signed by a person who otherwise would be entitled to share in the payment as an heir or next of kin under the applicable laws, such person must be shown to have attained an age of majority. If a waiver is signed by a creditor of the estate of the decedent, the age of such creditor need not be shown.

i. If it is determined that there are adult heirs entitled to share in the payment who have claimed or authorized another to claim for them in accordance with the provisions of this SRC-102, as amended, the respective shares of each such adult heir shall be scheduled and vouchered payable to them individually, except

(1) in the case of a trust agreement

(2) as provided in sub-paragraph c, paragraph 1, Section C of this Part XI, as amended.

j. If there are persons entitled to share in the payment who have neither filed claim, nor waived or delegated their right to claim, such amounts shall not be paid until claim is filed in accordance with the provisions of this Part XI, as amended, except:

(1) as provided in sub-paragraph e., paragraph 1, Section C, Part XI, of this SRC-102, as amended.

k. If the amount due the estate of the decedent is in excess of \$100.00 the ages of the heirs, whose names are shown in paragraph 6(f) of Standard Form No. 1055, must be set forth immediately following their names in such paragraph. If the amount due is \$100.00 or less this information is not necessary.

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59/ It is to be noted that no provision is made on Standard Form No. 1055 for such information. The age of the applicant should appear immediately following the name of the claimant in Paragraph 1 of the form.

3. Cases involving certification for payment to a creditor of the estate of the decedent.

a. If Standard Form No. 1055 is submitted, executed by a creditor of the estate of the decedent, there must be furnished a waiver of right to claim (Form ACP-73) from other creditors of the same or greater degree of preference under the laws of the domicile of the decedent, or else a showing that there are no other such creditors.

b. A person, whether he be an heir, the next of kin, or in no way related to the decedent, who has paid a preferred creditor out of funds not belonging to the estate of the decedent, is by such payment subrogated to the creditor's statutory preference and claim by him should be made as creditor in accordance with Paragraph 3 supra of this Section A. If, after allowance of the preferred claim, there remains an amount due the estate of the decedent, such remaining amount is for payment in accordance with the provisions of this Part XI, governing payments to persons other than creditors.

4. Cases involving certification for payment to the widow and/or the minor heirs of a decedent in accordance with an allowance of personal property set aside by order of the court.

a. Inasmuch as exempt allowances in favor of widows and/or minor children of decedents are predicated upon some court action, claims based upon such allowances should be referred to the Director, together with the order making such allowance, or a certified copy thereof.

5. Cases involving certification for payment to a minor, his guardian, or custodian.

a. Where a minor takes, under the applicable State laws, and payment is certified to him, his guardian or custodian, pursuant to claim therefor on Standard Form No. 1055, there must be showing of one of the following:

(1) Letters of Guardianship, certified copies thereof, or a Short Certificate of Letters of Guardianship.

(2) an affidavit, by any person having knowledge of the facts, that the minor is competent to receive and handle funds, or

(3) that the minor is in the care and custody of the person claiming on behalf of such minor, by use of Standard Form No. 1055. In such a case the amount found to be

due the minor shall be scheduled for payment in the following style: "Mary Jones, for the support and benefit of William Jones, Minor". There must appear in paragraph 6(j) of Standard Form No. 1055, or in supporting affidavits, a statement of the relationship between the custodian and the minor and the circumstances of the custodianship.

6. Cases wherein adopted or illegitimate children claim payment or are shown on Standard Form No. 1055.

a. Cases wherein adopted or illegitimate children file claim for an amount believed to be due them, or where such adopted or illegitimate children are shown on Standard Form No. 1055, should be referred to the Director for appropriate action. Cases involving collateral kindred of the half-blood should also be submitted to the Director.



Issued March 22, 1939.

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UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

STATE OFFICE PROCEDURE FOR THE DISPOSITION OF  
ADJUSTMENT APPLICATIONS, UNDELIVERED CHECKS,  
LOST CHECKS, AND REFUNDS OF GRANT PAYMENTS  
UNDER THE AGRICULTURAL CONSERVATION PROGRAM.

Subparagraph a., Paragraph 2, Section A, Part XI, of SRC-102, as amended, is further amended to read as follows:

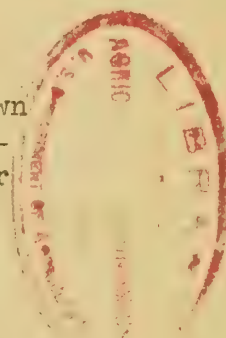
"a. Standard Form No. 1055 must be completely executed except for paragraph 5 thereof, and it must appear that the decedent died intestate, and that the amount due from the United States does not exceed the maximum amount for estates upon which administration need not be had. 57/

(1) Funeral expenses of the decedent must have been paid. An itemized, receipted undertaker's bill or an executed Form ACP-73, whereby the undertaker waives his preference, must be attached to Standard Form No. 1055.

(2) If the amount of the estate of the decedent is in excess of the sum of \$100.00 (\$300.00 in Arkansas, \$1,000.00 in Alabama), it must be shown on Standard Form No. 1055, or on an attached statement, that there are no debts owed by the estate or a listing of all debts owed by the estate.

(3) If claim is filed by a creditor or by any person who has paid a creditor and who submits his claim on the basis of having paid such creditor, a statement signed by a member of the family of the decedent, who has knowledge of the family affairs, to the effect that there are no other creditors of an equal or greater degree of preference, must be attached to Standard Form No. 1055.

(4) In lieu of the statement described in subparagraph a. (3) above there may be submitted by a member of the family of the decedent, having knowledge of the family affairs, a statement listing all debts owed by the estate."



Subparagraph 2, Paragraph B, Part XI of SRC-102, as amended, is further amended by the addition of the following new subparagraph 2, F:

"F. If the amount of the estate of the decedent is less than the sum of \$300.00 payment of the amount accruing to such estate from the United States may be made to the widow in her own right if there are no minor children. If the decedent is survived by a widow and minor children, payment may be made to the widow as (Name of widow), widow and natural guardian of the minor heirs of (Name of decedent), deceased."

Subparagraph n, Paragraph 6, Section A, Part III of SRC-102, as amended, is further amended to read as follows:

"n. A concise statement of the purpose for which the refund was made should be entered in the column entitled 'Detail Description of Purpose for Which Collections Were Received', including the following:

- (1) the name of the applicant;
- (2) the code and serial number of the application whereunder the overpayment was certified;
- (3) the 'Disbursing Officer's Voucher No.' whereunder the overpayment was made;
- (4) the number of the check whereby the overpayment was made;
- (5) the period during which the voucher whereunder the overpayment was made was taken up by the Disbursing Officer."

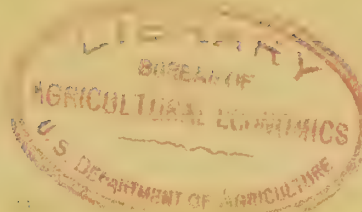
Subparagraph m, Paragraph 1, Section A, Part IV, of SRC-102, as amended, is further amended to read as follows:

"m. A concise statement of the purpose for which the refund was made should be entered in the column 'Detail Description of Purpose for Which Collections Were Received', including the following:

- (1) the name of the applicant;
- (2) the code and serial number of the application whereunder the overpayment was certified;
- (3) the 'Disbursing Officer's Voucher No.' whereunder the overpayment was made;
- (4) the number of the check whereby the overpayment was made;
- (5) the period during which the voucher whereunder the overpayment was made was taken up by the Disbursing Officer."

SRC-102

Amendment No. 5.



SEP 14 1938

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
SOUTHERN DIVISION

STATE OFFICE PROCEDURE FOR THE DISPOSITION OF  
ADJUSTMENT APPLICATIONS, UNDELIVERED CHECKS,  
LOST CHECKS, AND REFUNDS OF GRANT PAYMENTS  
UNDER THE AGRICULTURAL CONSERVATION PROGRAM

Part V of SRC-102, as amended, is further amended to read as follows:

PART V. PROCEDURE FOR CANCELING TREASURY CHECKS

A. WHERE CHECK IS HELD BY DISBURSING OFFICE

1. When it has been determined that a Treasury check which is held by the Disbursing Office should be canceled for any reason, an original and eight copies of Standard Form No. 1044, Revised, "Schedule of Collections", should be prepared as follows:

a. Strike out of the printed title the word "COLLECTIONS" and insert immediately above and in lieu thereof the words "CANCELED CHECKS".

b. Enter the State and county code numbers in the space above the title.

c. Enter the schedule number which shall be the next unassigned number in the series adopted at the beginning of the current fiscal year, preceded by the letters "SRC". The schedule number series shall continue in numerical sequence until the end of the fiscal year; this number should be entered upon each sheet of the particular schedule.

d. Enter the sheet number which shall be 1, if there is only one sheet, or 1 of 2 sheets, 2 of 2 sheets, etc., if the schedule consists of two or more sheets.

e. Enter the word "Agriculture" over the words "(Department or Establishment)".

f. Enter the letters "A.A.A." followed by the name of the State in which the State office is located and the words "State office" over the words "(Bureau or Office)".

g. Enter "G. F. Allen, Chief Disbursing Officer" after the words "Received by".



h. Enter the name of the city and State in which the Regional Disbursing Office is located after the word "at".

i. Enter the month and year in which the schedule is expected to be taken up by the Disbursing Office after the word "Period".

j. Enter the symbol number furnished by the Disbursing Office for this purpose after the words "D. O. Symbol No."

k. Insert the words "Check issued" in the heading of the first column in lieu of the printed title "Date Received", and enter in that column the date of the check.

l. Insert the words "Check No." in the second column in lieu of the printed title "Receipt No." and enter in that column the serial number of the check to be canceled.

m. Enter the name of the payee (spelled exactly as it appears on the check) in the column entitled "Name of Remitter" and immediately thereunder enter the words "Voucher No." followed by the "Disbursing Officer's Voucher No." under which the payment represented by the returned Treasury check was certified.

n. Enter a brief statement of the reason for requesting cancelation, e.g., "payee not entitled or "payee deceased", in the column entitled "Detailed Description of Purpose For Which Collections Were Received."

o. Enter the amount for which the check was drawn in the column entitled "Amount".

p. Enter the symbol and title of the appropriation against which the check was drawn in the column entitled "Fund to be Credited"; this symbol and title of the appropriation is not required to be entered for each check listed.

q. Enter the total amount of the check(s) in the fifth column after the word "Total"; this total is to be entered only on the last sheet when the schedule consists of more than one sheet.

r. The date the schedule is to be forwarded to the Disbursing Office and the signature and title of the Officer in Charge should be entered in the lower right corner (the lower left corner is for the use of the Disbursing Office); these entries should be made only on the last sheet when the schedule consists of more than one sheet.

s. The signature of the Officer in Charge need be placed only on the original of the schedule provided that a facsimile signature is stamped, or the name of such Officer typed, on the copies of the schedule.

t. When a schedule consists of more than one sheet, the sheets comprising each of the nine sets should be firmly stapled together.

u. Attach the original copy of Treasury Form 1664-A (Revised), which has been signed by the Administrative Officer in Charge, to Standard Form No. 1044, Revised, altered to be a Schedule of Canceled Checks, when forwarded to the Disbursing Office.

2. Checks issued with respect to applications from different counties should be listed on separate schedules but all of the checks from one county which are to be canceled may be listed on one schedule provided that not more than five sheets are required for the schedule. Checks drawn against a particular appropriation should not be scheduled for cancellation on the same schedule on which checks drawn against other appropriations are listed.

3. Enter on two copies of the schedule (on all sheets of two sets if the schedule consists of more than one sheet) the words "Forward to the \_\_\_\_\_ (State) Preaudit Office, General Accounting Office."

4. Standard Forms No. 1044, Revised, as altered to be a Schedule of Canceled Checks, should be distributed as follows:

a. The original and six copies, including the two copies marked for the Preaudit Office and one copy stamped "Forward to Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.," shall be forwarded to the Disbursing Office.

b. Two copies should be filed numerically by schedule number in a pending file.

c. The Disbursing Office, after a period of approximately forty-eight hours from the time the schedule is received, will return one copy to the State office.



d. The information shown in the lower left corner of the copy returned from the Disbursing Office should be transcribed upon the two file copies after verifying the cancelation of the checks scheduled.

e. The following information should be inserted in the original and two copies 28/ of Form ACP-28, prepared with respect to the canceled checks:

(1) Enter the schedule number of Standard Form No. 1044, Revised, after the words "Schedule No. of Standard Form No. 1044, Rev."

(2) Enter the Disbursing Office voucher number under which the payment represented by the canceled check was certified and the date it was paid after the words "D. O. Voucher No." and "Date", respectively.

(3) Enter the symbol number of the fund credited and the date shown in the lower left corner of Standard Form No. 1044, Revised, after the words "Fund Credited" and "Date", respectively. 29/

(4) A concise statement of the action taken and proposed to be taken in the settlement of the case should be entered in the remaining blank space beneath the words "Action Taken". If the canceled check was issued pursuant to an Agricultural Conservation Program involving county association expense deductions the statement should show the expense deductions previously charged, entered as follows: "Decrease deduction \$ \_\_\_\_\_."

(5) The Administrative Officer in Charge should sign the original and two copies of Form ACP-28. 30/

28/ See also footnote 2, supra.

29/ No entry is to be made after the words "Certificate of Deposit No."

30/ See also footnote 2, supra.



f. The copy returned from the Disbursing Office, accompanied by one copy of the completed Form ACP-28 should be forwarded to the State Accountant.

g. One copy of the schedule showing the information transcribed thereon in accordance with subparagraph d. of this paragraph 3 should be forwarded to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

h. One copy should be filed numerically by schedule numbers in the Clearance Unit within folders designated by the month and year in which the Standard Forms No. 1044, Revised, were stamped as received by the Disbursing Office.

i. If the canceled check represented a payment involving county association expense deductions, a copy of Form ACP-28 should be forwarded to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C.

B. CANCELATION OF CHECKS HELD IN THE RECORDS DIVISION, GENERAL ACCOUNTING OFFICE.

1. Checks held in the Records Division, General Accounting Office, which are to be canceled for any reason shall be canceled by addressing a memorandum, in duplicate, prepared for the signature of the Administrative Officer in Charge, to the Chief of Party, General Accounting Preaudit Office. Such memorandum should be prepared in the following general form:

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Date)

Schedule No. \_\_\_\_\_

Mr. John Doe,  
Chief of Party,  
General Accounting Preaudit Office,  
Athens, Georgia.

Dear Mr. Doe:

Reference is made to the (year) Agricultural Conservation checks described herein which were returned to the Disbursing Office and subsequently forwarded by that office to the Records Division, Check Section, General Accounting Office.



The checks drawn by G. F. Allen, Symbol \_\_\_\_\_, against appropriation (symbol and title) are described below and it is requested that action be taken by your office to effect cancelation of the checks listed:

<u>Check No.</u>	<u>Date</u>	<u>Amount</u>	<u>Payee</u>	<u>D. O. Vou. No.</u>	<u>Reason for Request for Cancellation</u>
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When the checks described above have been canceled it is requested that this office be so notified.

Very truly yours,

Administrative Officer in Charge.

2. A concise statement of the reason for cancelation shall be shown with respect to each check listed.

3. The letter should be given a schedule number in the series allotted to Standard Forms No. 1044, Revised, altered to be a Schedule of Canceled Checks.

4. The Preaudit Office of the General Accounting Office will notify the State office when cancelation is effected.

5. Form ACP-28 should be completed in the manner outlined in Section A, paragraph 4e., of this Part V. The date of cancelation should also be given.

Subparagraph a., (1), paragraph 2, Section A, Part IX, of SRC-102, as amended, is further amended to read as follows:

(1) A receipted itemized funeral bill must be submitted by the claimant showing payment in full of the funeral expenses of the decedent, or in lieu thereof there may be submitted a properly executed Form ACP-73, "Waiver of Right to Claim Agricultural Conservation Payment(s)", Part II of which has been executed by the officiating undertaker. If Part II of Form ACP-73 is executed by the officiating undertaker there must also be submitted a statement signed by such undertaker itemizing the services rendered and the charge therefor, and certifying that such services constituted the complete cost of the funeral of the decedent.